S1075-1

**Co·l·o·rad·o** (kol′ə rad′o, — rä′do), *n.* **1.** a colorful state in the W. United States. [ Sp L *col-oratus* colored ]

**De·part′ment of Rev′e·nue** — Created by the 33rd General Assembly in **1941** to administer collection of majority of State's taxes.

# Annual Report

**year ended june 30, 1981**

**colorado department of revenue**

ANNUAL REPORT FOR FISCAL YEAR 1980 - 1981
Colorado Department of Revenue
State Capitol Annex Building
Denver, Colorado 80261

Alan N. Charnes, Executive Director

Steven V. Berson, Deputy Director

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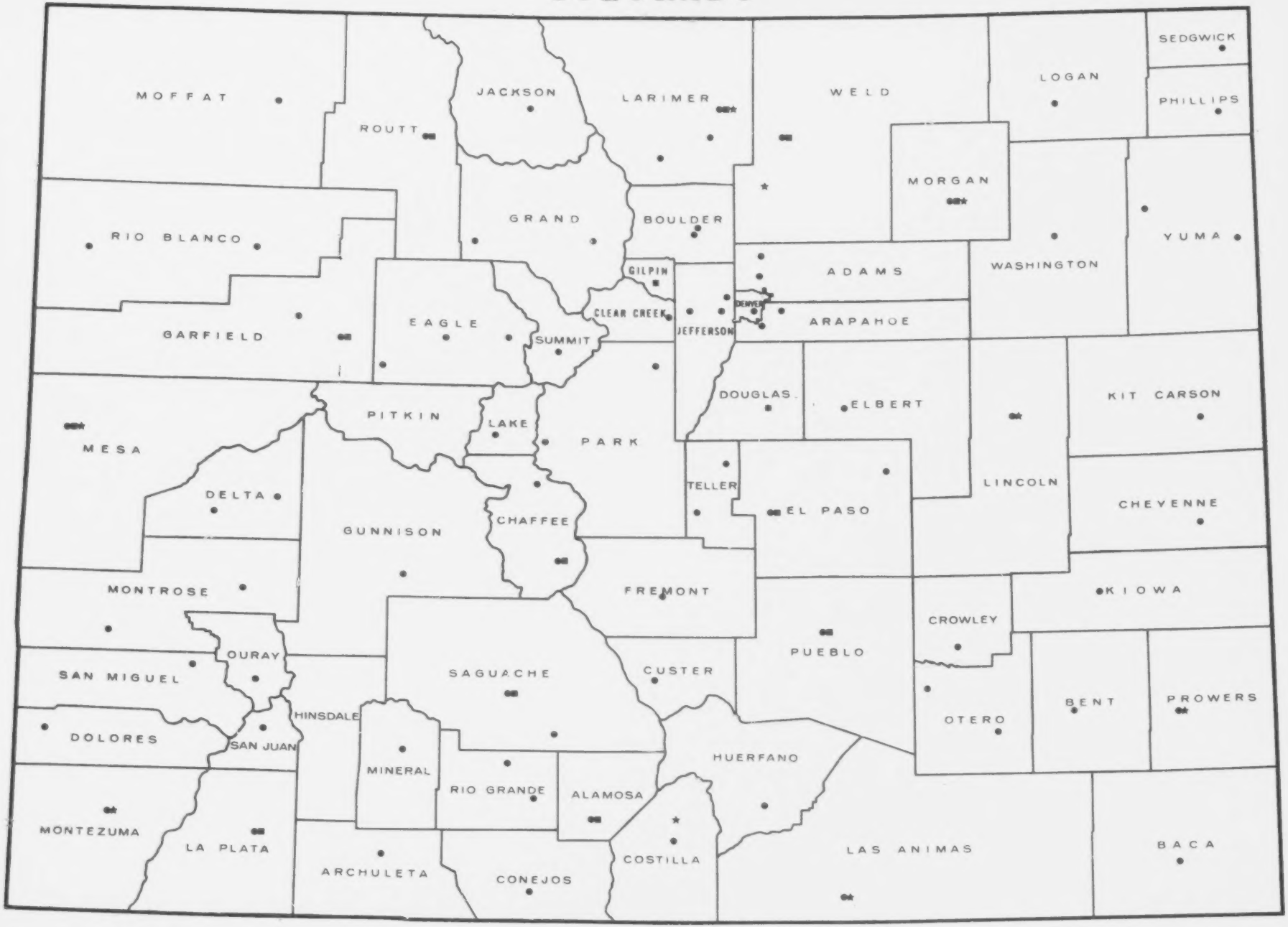
POPULATION BY COUNTY

| County | Census 1960 [a/] | Census 1970 [a/] | Census 1980 [a/] |
|---|---|---|---|
| Adams | 120,296 | 185,789 | 245,944 |
| Alamosa | 10,000 | 11,422 | 11,799 |
| Arapahoe | 113,426 | 162,142 | 293,621 |
| Archuleta | 2,629 | 2,733 | 3,664 |
| Baca | 6,310 | 5,674 | 5,419 |
| Bent | 7,419 | 6,493 | 5,945 |
| Boulder | 74,254 | 131,889 | 189,625 |
| Chaffee | 8,298 | 10,162 | 13,227 |
| Cheyenne | 2,789 | 2,396 | 2,153 |
| Clear Creek | 2,793 | 4,819 | 7,308 |
| Conejos | 8,428 | 7,846 | 7,794 |
| Costilla | 4,219 | 3,091 | 3,071 |
| Crowley | 3,978 | 3,086 | 2,988 |
| Custer | 1,305 | 1,120 | 1,528 |
| Delta | 15,602 | 15,286 | 21,225 |
| Denver | 493,887 | 514,678 | 491,396 |
| Dolores | 2,196 | 1,641 | 1,658 |
| Douglas | 4,816 | 8,407 | 25,153 |
| Eagle | 4,677 | 7,498 | 13,171 |
| Elbert | 3,708 | 3,903 | 6,850 |
| El Paso | 143,742 | 235,972 | 309,424 |
| Fremont | 20,196 | 21,942 | 28,676 |
| Garfield | 12,017 | 14,821 | 22,514 |
| Gilpin | 685 | 1,272 | 2,441 |
| Grand | 3,557 | 4,107 | 7,475 |
| Gunnison | 5,477 | 7,578 | 10,689 |
| Hinsdale | 208 | 202 | 408 |
| Huerfano | 7,867 | 6,590 | 6,440 |
| Jackson | 1,758 | 1,811 | 1,863 |
| Jefferson | 127,520 | 233,031 | 371,741 |
| Kiowa | 2,425 | 2,029 | 1,936 |
| Kit Carson | 6,957 | 7,530 | 7,599 |
| Lake | 7,101 | 8,282 | 8,830 |
| La Plata | 19,225 | 19,199 | 27,424 |
| Larimer | 53,343 | 89,900 | 149,184 |
| Las Animas | 19,983 | 15,744 | 14,897 |
| Lincoln | 5,310 | 4,836 | 4,663 |
| Logan | 20,302 | 18,852 | 19,800 |
| Mesa | 50,715 | 54,374 | 81,530 |
| Mineral | 424 | 786 | 804 |
| Moffat | 7,061 | 6,525 | 13,133 |
| Montezuma | 14,024 | 12,952 | 16,510 |
| Montrose | 18,286 | 18,366 | 24,352 |
| Morgan | 21,192 | 20,105 | 22,513 |
| Otero | 24,128 | 23,523 | 22,567 |
| Ouray | 1,601 | 1,546 | 1,925 |
| Park | 1,822 | 2,185 | 5,333 |
| Phillips | 4,440 | 4,131 | 4,542 |
| Pitkin | 2,381 | 6,185 | 10,338 |
| Prowers | 13,296 | 13,258 | 13,070 |
| Pueblo | 118,707 | 118,238 | 125,972 |
| Rio Blanco | 5,150 | 4,842 | 6,255 |
| Rio Grande | 11,160 | 10,494 | 10,511 |
| Routt | 5,900 | 6,592 | 13,404 |
| Saguache | 4,473 | 3,827 | 3,935 |
| San Juan | 849 | 831 | 833 |
| San Miguel | 2,944 | 1,949 | 3,192 |
| Sedgwick | 4,242 | 3,405 | 3,266 |
| Summit | 2,073 | 2,665 | 8,848 |
| Teller | 2,495 | 3,316 | 8,034 |
| Washington | 6,625 | 5,550 | 5,304 |
| Weld | 72,344 | 89,297 | 123,438 |
| Yuma | 8,912 | 8,544 | 9,682 |
| STATE TOTALS | 1,753,947 | 2,207,259 | 2,888,834 |

a/ Official U.S. Census tabulation.

# COLORADO




LEGEND OF SYMBOLS: • State Operated Driver License Facilities ■ District Offices ★ Port of Entry

# ORGANIZATION & ADMINISTRATION

**24-35-102** *Executive Director-Annual Report.* (1) there is hereby created the office of the executive director (2) the executive director shall be chief authority of the State and advisor of the governor and general assembly in matters of collection of taxes. **24-35-103** *Powers of executive director-deputies.* (1) the executive director, subject to the approval of the governor, may create such divisions or departments as he deems necessary for the proper and efficient functioning of said department.

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# STATE OF COLORADO

**DEPARTMENT OF REVENUE**
486 Capitol Annex
1375 Sherman St.
Denver, Colorado 80261
Phone (303) 866-3091

Richard D. Lamm
Governor

Alan N. Charnes
Executive Director

November 23, 1981

REPORT OF THE EXECUTIVE DIRECTOR

The Colorado Department of Revenue is now forty years old. This 1980-81 Annual Report is the fortieth submitted in fulfillment of the requirements of 24-35-102(3) CRS 1973 to inform the Governor and the General Assembly of "the efficient discharge of all responsibilities assigned by law or directive."

It is interesting to note how far we have come in those years. In the Department's first Annual Report, the Department's first Director, Farrington Reed Carpenter, reported total tax collections of $34,319,980, an increase over the prior year of $1,723,854 or 5.3 percent. He was proud of his stewardship and reported that "the number of state employees collecting revenue has been reduced from 456 to 318, a net of 138 persons. . . the cost of collecting the State's taxes, which the Department of Revenue directly and completely administers has been reduced from $990,377 to $784,384, a net reduction of $205,993 or 20.8 percent." While the numbers involved are vintage 1941, "Ferry" Carpenter's cost/benefit approach definitely has a contemporary look.

Ferry Carpenter died on December 12, 1980 at the age of 94 in his home in Hayden, Colorado. This Report is dedicated to his memory. He had a varied career; he was involved in agricultural research and development, was an appointee of President Roosevelt to the Department of Interior, was Director of Development for the University of Denver, was a District Attorney, served as State Representative (1950-52), was a school district organizer and is remembered by many, as a beloved Western Slope storyteller.

His obituary recalls that: "After returning from Washington, Carpenter was appointed Colorado's first director of revenue and was given the task of consolidating all state revenue collecting agencies. Despite political conflict over his assignment and work, Carpenter left a well-organized five-bureau state Revenue Department when he resigned two years later." Also remembered was that Carpenter "responded to the honor (of being appointed director) by determining that then-Governor Ralph Carr owed the state $40 in back taxes. Carpenter made Carr pay the penalties and interest."

Today's organization differs greatly from the "five-bureau" Department of 1941. Many duties have been added and some have been transferred or eliminated. But Carpenter's cost/benefit approach and the statutory requirement for "efficient discharge of all responsibilities" is still the test. The Department met that test exceedingly well in 1980-81. As has been the pattern in recent years, the Department is handling more workload with fewer employees, and doing it better. The key production indicators such as tax refund turnaround time, cash management schedules, driver license issuances all are very positive.

This was an active year for tax legislation. The "Legislative Digest" section of this Report covers in some detail each of the Bills passed at the 1981 General Assembly session. The list is long and varied. Tax issues are the topic of extensive debate these days, both in Denver and in Washington. Significant changes are occuring which place additional burdens on the Department. The time-honored goals of compliance, equity and efficiency in tax administration, although more difficult to reach, remain as the Department's commitment.

Although this is a statutorily mandated Annual Report, the Department has attempted to expand its usefulness beyond that purpose. The Report is tailored for an audience of legislators, public officials at every level of government, students, economists and anyone interested in what the Department does. The Report provides a quick summary of new legislation, some key demographic data, a general organizational sketch of the Department and detailed information about every tax collected. The Report is an excellent guide and the reader is encouraged to use it fully.

Alan N. Charnes
Executive Director

COLORADO DEPARTMENT OF REVENUE
40th ANNIVERSARY

(Established July 1, 1941)

| | Fiscal Year Ended | Governor | Director of Revenue |
|---|---|---|---|
| 1. | June 30, 1942 | Ralph L. Carr | Farrington R. Carpenter |
| 2. | June 30, 1943 | John C. Vivian | Albert F. Cruse |
| 3. | June 30, 1944 | John C. Vivian | Albert F. Cruse |
| 4. | June 30, 1945 | John C. Vivian | Albert F. Cruse |
| 5. | June 30, 1946 | John C. Vivian | C. B. Pond |
| 6. | June 30, 1947 | W. Lee Knous | W. F. Perkins |
| 7. | June 30, 1948 | W. Lee Knous | W. F. Perkins |
| 8. | June 30, 1949 | W. Lee Knous* | W. F. Perkins |
| 9. | June 30, 1950 | Walter W. Johnson | W. F. Perkins |
| 10. | June 30, 1951 | Dan Thornton | Averill C. Johnson |
| 11. | June 30, 1952 | Dan Thornton | Averill C. Johnson |
| 12. | June 30, 1953 | Dan Thornton | Clyde P. Fugate |
| 13. | June 30, 1954 | Dan Thornton | Clyde P. Fugate |
| 14. | June 30, 1955 | Edwin C. Johnson | Earl F. Blevins |
| 15. | June 30, 1956 | Edwin C. Johnson | Earl F. Blevins |
| 16. | June 30, 1957 | Stephen L. R. McNichols | Robert A. Theobald |
| 17. | June 30, 1958 | Stephen L. R. McNichols | Robert A. Theobald |
| 18. | June 30, 1959 | Stephen L. R. McNichols | Robert A. Theobald |
| 19. | June 30, 1960 | Stephen L. R. McNichols | Robert A. Theobald |
| 20. | June 30, 1961 | Stephen L. R. McNichols | Robert A. Theobald |
| 21. | June 30, 1962 | Stephen L. R. McNichols | Robert A. Theobald |
| 22. | June 30, 1963 | John A. Love | Hugh H. C. Weed, Jr. |
| 23. | June 30, 1964 | John A. Love | Hugh H. C. Weed, Jr. |
| 24. | June 30, 1965 | John A. Love | Hugh H. C. Weed, Jr. |
| 25. | June 30, 1966 | John A. Love | John H. Heckers |
| 26. | June 30, 1967 | John A. Love | John H. Heckers |
| 27. | June 30, 1968 | John A. Love | John H. Heckers |
| 28. | June 30, 1969 | John A. Love | John H. Heckers |
| 29. | June 30, 1970 | John A. Love | John H. Heckers |
| 30. | June 30, 1971 | John A. Love | John H. Heckers |
| 31. | June 30, 1972 | John A. Love** | John H. Heckers |
| 32. | June 30, 1973 | John D. Vanderhoof | John H. Heckers*** |
| 33. | June 30, 1974 | John D. Vanderhoof | Hugh H. C. Weed, Jr. |
| 34. | June 30, 1975 | Richard D. Lamm | Joseph F. Dolan |
| 35. | June 30, 1976 | Richard D. Lamm | Joseph F. Dolan |
| 36. | June 30, 1977 | Richard D. Lamm | Joseph F. Dolan**** |
| 37. | June 30, 1978 | Richard D. Lamm | Alan N. Charnes |
| 38. | June 30, 1979 | Richard D. Lamm | Alan N. Charnes |
| 39. | June 30, 1980 | Richard D. Lamm | Alan N. Charnes |
| 40. | June 30, 1981 | Richard D. Lamm | Alan N. Charnes |

* Governor Knous resigned April 15, 1950 to accept Presidential appointment as U.S. District Judge of the District of Colorado. Succeeded by Lt. Governor, Walter W. Johnson.

** Governor Love resigned July 16, 1973 to accept Presidential appointment as Director of the White House Energy Policy Office. Succeeded by Lt. Governor, John D. Vanderhoof.

*** Mr. Heckers resigned April 22, 1974. Succeeded by former Director of Revenue, Hugh H. C. Weed, Jr.

**** Mr. Dolan resigned August 1, 1977 to accept Presidential appointment as U.S. Attorney General. Succeeded by former Director of Office of State Planning and Budgeting, Alan N. Charnes.

COMPARISON OF COLLECTIONS
First Annual Report, Fiscal Year Ended June 30, 1942
and
Fortieth Annual Report, Fiscal Year Ended June 30, 1981

| | Thousands of Dollars Fiscal Year Ended June 30 | |
|---|---|---|
| | 1942 | 1981 |
| Selective Sales Taxes and Licenses | | |
| Alcoholic Beverage | $ 3,103 | $ 26,054 |
| General Sales | 9,929 | 480,384 |
| Gasoline and Special Fuel | 9,915 | 111,506 |
| Use Tax | 411 | 54,235 |
| Subtotal | $23,358 | $ 672,179 |
| Income Taxes | $ 4,328 | $ 873,017 |
| Inheritance, Gift and Estate | $ 1,200 | $ 10,469 |
| Motor Vehicle Taxes | | |
| Motor Vehicle Licenses | $ 2,525 | $ 25,583 |
| Operators Licenses | 113 | 4,905 |
| Subtotal | $ 2,638 | $ 30,488 |
| Regulatory and Business Licenses and Fees | $ 1,594 | $ 5,354 |
| All Other Collections | $ 1,202 | $ 237,142 |
| TOTAL COLLECTIONS | $34,320 | $1,828,649 |

## DEPARTMENT OF REVENUE

Offices: The main office is in the Capitol Annex Building, 1375 Sherman Street, Denver, 80261. Motor Vehicle Administration is located at 140 West Sixth Avenue. There are also 12 district offices as follows:

419 San Juan
ALAMOSA, CO 81101

303 S. Circle Drive
Suite 101
COLORADO SPRINGS, CO 80909

Court House
1060 - 2nd Avenue
DURANGO, CO 81303

344 E. Foothills Parkway
Suite 8 East
FORT COLLINS, CO 80525

Court House
201 Ensign
FORT MORGAN, CO 80701

406 S. Hyland Park Drive
Suite C
GLENWOOD SPRINGS, CO 81601

733 South Avenue
GRAND JUNCTION, CO 81501

905 - 10th Avenue
GREELEY, CO 80631

1202 West 13th
PUEBLO, CO 81003

Court House
501 - 4th Street
SAGUACHE, CO 81149

120 W. 3rd Avenue
SALIDA, CO 81201

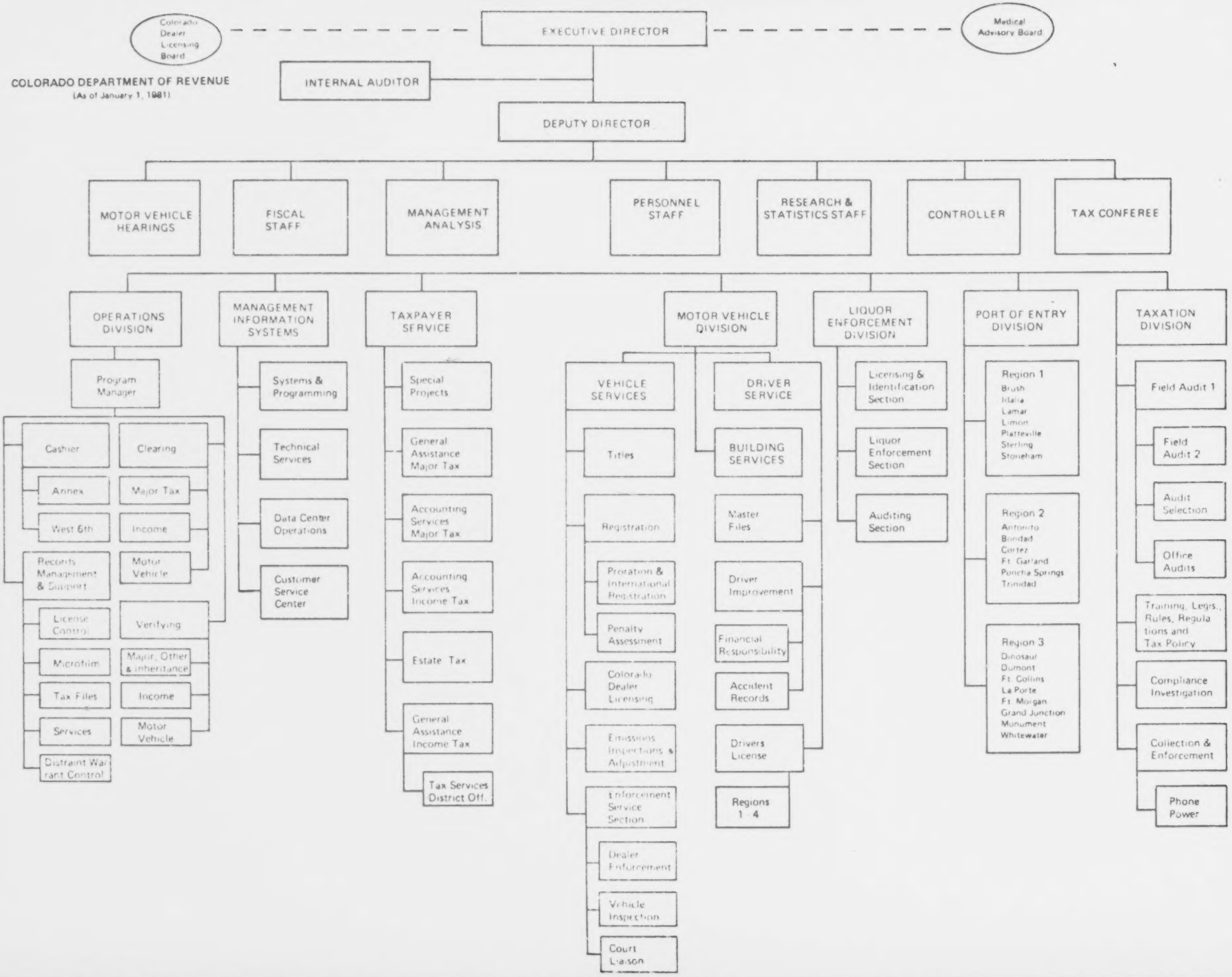
703 Lincoln Avenue
Suite 203
STEAMBOAT SPRINGS, CO 80488

Organization: The Executive Director is authorized by statute to create within the Department of Revenue such departments, divisions and sections as are necessary for efficient functioning of the Department and shall appoint all heads thereof subject to the state personnel system. The Executive Director is bonded for $200,000.

General Purpose: The function of the Department of Revenue is, by law, to provide for a unified tax collection and enforcement agency of the State. Under this mandate the Department administers laws relating to sales and use tax; income tax; estate tax; gross ton mile tax; motor fuel and special fuel tax; severance tax; cigarette tax; liquor excise tax; liquor licenses and enforcement; motor vehicle registration and titles; motor vehicle safety and control; driver classification and education; and several other miscellaneous laws.

Statutory Duties and Authorizations:
Colorado Revised Statutes, 1973, as amended:

| | | |
|---|---|---|
| 9-4-109 | | Boiler Inspection Fees |
| 10-4-701 | et seq. | No Fault Insurance |
| 12-3-101 | et seq. | Alcohol-Manufacture-Sale |
| 12-6-101 | et seq. | Auto Dealers |
| 12-15-101 | et seq. | Commercial Driving Schools |
| 12-16-101 | et seq. | Produce Dealer Licenses |
| 12-34-105 | | Uniform Anatomical Gift Act |
| 12-44-201 | et seq. | Food Service Establishment Licenses |
| 12-46-101 | et seq. | Fermented Malt Beverages |
| 12-47-101 | et seq. | Liquor Code of 1935 |
| 12-48-101 | et seq. | Liquor-Special Event Permits |
| 12-49-101 | et seq. | Merchants-Chain Store License |
| 12-57-108 | | Pet Shop and Kennel Licenses |
| 12-58-101 | et seq. | Plumbers Licenses and Fees |
| 24-4-101 | et seq. | State Administrative Procedure Act |
| 24-35-101 | et seq. | Department of Revenue - Organization |
| 24-60-1101 | et seq. | Drivers License Compact |
| 24-60-1301 | et seq. | Multistate Tax Compact |
| 25-3-101 | et seq. | Hospital and Nursing Home Licenses |
| 25-4-706 | et seq. | Psittacine Bird Licenses |
| 25-5-301 | et seq. | Mattress and Bedding Licenses |
| 29-2-101 | et seq. | County and Municipal Sales Tax |
| 32-9-120 | et seq. | RTD Sales Tax |
| 34-60-122 | | Oil and Gas Conservation Fund |
| 35-24-101 | et seq. | Dairy Products Licenses |
| 35-39-101 | | Gasohol |
| 39-20-101 | et seq. | Enforcement of Tax Liens |
| 39-21-101 | et seq. | Procedure and Administration |
| 39-22-101 | et seq. | Colorado Income Tax Act of 1964 |
| 39-23-101 | et seq. | Inheritance and Successions Tax Law |
| 39-23.5-101 | | Estate Tax |
| 39-25-101 | et seq. | Gift Tax |
| 39-26-101 | et seq. | Emergency Retail Sales Act of 1935 |
| 39-27-101 | et seq. | Motor Fuel and Special Fuel |
| 39-28-101 | et seq. | Cigarette Tax |
| 39-29-101 | et seq. | Severance Tax |
| 40-2-109 to 114 | | Public Utilities Tax |
| 42-1-101 | et seq. | Uniform Motor Vehicle Law |
| 42-2-101 | et seq. | Drivers Licenses and I.D. Cards |
| 42-3-101 | et seq. | Registration and Taxation (Motor Vehicles) |
| 42-4-101 | et seq. | Traffic Regulations |
| 42-5-101 | et seq. | Automobile Theft Law |
| 42-6-101 | et seq. | Certificates of Title (Motor Vehicles) |
| 42-7-101 | et seq. | Motor Vehicle Financial Responsibility Act |
| 42-8-101 | et seq. | Port of Entry Weigh Stations |
| 42-15-101 | et seq. | Motor Vehicles as Collector's Items |


COLORADO DEPARTMENT OF REVENUE
(As of January 1, 1981)
Colorado Dealer Licensing Board
EXECUTIVE DIRECTOR
Medical Advisory Board
INTERNAL AUDITOR
DEPUTY DIRECTOR
MOTOR VEHICLE HEARINGS
FISCAL STAFF
MANAGEMENT ANALYSIS
PERSONNEL STAFF
RESEARCH & STATISTICS STAFF
CONTROLLER
TAX CONFEREE
OPERATIONS DIVISION
Program Manager
Cashier
Annex
West 6th
Records Management & Support
License Control
Microfilm
Tax Files
Services
Distraint Warrant Control
Clearing
Major Tax
Income
Motor Vehicle
Verifying
Major, Other & Inheritance
Income
Motor Vehicle
MANAGEMENT INFORMATION SYSTEMS
Systems & Programming
Technical Services
Data Center Operations
Customer Service Center
TAXPAYER SERVICE
Special Projects
General Assistance Major Tax
Accounting Services Major Tax
Accounting Services Income Tax
Estate Tax
General Assistance Income Tax
Tax Services District Off.
MOTOR VEHICLE DIVISION
VEHICLE SERVICES
Titles
Registration
Proration & International Registration
Penalty Assessment
Colorado Dealer Licensing
Emissions Inspections & Adjustment
Enforcement Service Section
Dealer Enforcement
Vehicle Inspection
Court Liaison
DRIVER SERVICE
BUILDING SERVICES
Master Files
Driver Improvement
Financial Responsibility
Accident Records
Drivers License
Regions 1 - 4
LIQUOR ENFORCEMENT DIVISION
Licensing & Identification Section
Liquor Enforcement Section
Auditing Section
PORT OF ENTRY DIVISION
Region 1
Brush
Idalia
Lamar
Limon
Platteville
Sterling
Stoneham
Region 2
Antonito
Bondad
Cortez
Ft. Garland
Poncha Springs
Trinidad
Region 3
Dinosaur
Dumont
Ft. Collins
La Porte
Ft. Morgan
Grand Junction
Monument
Whitewater
TAXATION DIVISION
Field Audit 1
Field Audit 2
Audit Selection
Office Audits
Training, Legis., Rules, Regulations and Tax Policy
Compliance Investigation
Collection & Enforcement
Phone Power

# LEGISLATIVE DIGEST

**Article V Section 17.** *No law passed but by bill - amendments.* No law shall be passed except by bill, and no bill shall be so altered or amended on its passage through either house as to change its original purpose.

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# LEGISLATIVE DIGEST

Summary of Senate and House bills pertaining to taxes collected and/or administered by the Department of Revenue. All bills were enacted by the Fifty-third General Assembly, 1981 First Regular Session. Statutory references are from the 1973 Colorado Revised Statutes.

## Administration:

S.B. 7 -- Reports filed with general assembly - copies to joint legislative library. Requires that, when reports are to be made to the general assembly, 6 copies are to be filed in the joint legislative library.

Effective March 25, 1981. Amends 24-30-208(9).

S.B. 291 -- Legislative review of principal departments - fees and fines. Provides that the joint legislative oversight committee may, as part of its study of a principal department, study fees and fines charged by the department. Requires the department to provide certain information in connection therewith.

Effective June 4, 1981. Adds 2-7-103(1)(c).

S.B. 294 -- Administrative rules of principal departments - expiration conflicts with statutory changes. Changes the rule-review procedure so that all of the rules of a principal department will no longer terminate every 4 years. Provides that the committee on legal services may establish procedures for the review of rules and regulations of principal departments, including a procedure for annual review of rules and regulations which may conflict with statutory changes adopted subsequent to review of a department's rules and regulations.

Effective July 1, 1981. Amends 24-4-108(7).

S.B. 392 -- Rules and regulations of executive agencies. Provides for the continuation of the rules and regulations of executive agencies which were adopted during 1980; except that certain rules and regulations of executive agencies shall expire as scheduled on June 1, 1981.

Effective May 27, 1981.

H.B. 1024 -- Publications relating to administrative rules. Provides that the code of Colorado regulations and the Colorado register shall be the sole official publications for rules and regulations of agencies of the executive branch. Provides that such publications

shall include references to court opinions and recommendations of the legal services committee of the general assembly which relate to rules and regulations. Requires the general assembly to provide at least one copy of each publication to each principal department, the offices of the governor and lieutenant governor, appropriate legislative agencies, and each board of county commissioners.

Effective June 19, 1981. Amends 24-4-103(9), (11)(a). Adds 24-4-103(11)(k). Repeals 24-4-103(11)(j).

H.B. 1169 -- Department of revenue proceedings - notice to taxpayer. Requires written notice to the taxpayer of third-party subpoenas to obtain information regarding tax records of the taxpayer.

Effective May 13, 1981. Amends 39-21-112(3).

H.B. 1212 -- Fiscal procedures. Requires financial statements of state agencies to be submitted to the controller by August 31, and that such statements be submitted by the controller to the governor and the General Assembly by September 30. The controller may grant an extension of 20 days because of administrative hardship. Requires a determination of expenditures or encumbrances to be made no later than 45 days after the close of the fiscal year.

Effective May 29, 1981. Amends 24-30-204; 24-75-102.

H.B. 1219 -- Interest rate relating to state taxes. Changes the state interest rate for overpayment, underpayment, nonpayment, or extensions of time for payment of income, gross ton-mile, passenger-mile, gasoline, special fuel, cigarette, sales, use, or severance tax or any charge on oil and gas production to the rate fixed annually, each July 1, beginning July 1, 1981, by the commissioner of banking. Provides that such rate is to be based upon the discount rate a commercial bank pays to the federal reserve bank at Kansas City, using a specified security, and will be effective January 1, 1982, with changes effective each January thereafter. Also requires that the state pay interest on refunds not processed within 45 days, subject to some exceptions.

Effective June 8, 1981. Amends 39-21-105(4); 39-21-109(1); 39-21-110 IP(1), (2); 39-22-604(9); 39-22-605(5); 39-22-606(5); 39-22-609(1); 39-22-621(1), (2)(a); 39-22-622; 39-26-115; 39-26-118(2)(a), (9); 39-26-207; 39-27-105(3); 39-28-108(2). Adds 39-21-110.5.

Alcoholic Beverage:

S.B. 35 -- Fermented malt beverages - personal or family use - license. Allows an adult to manufacture fermented malt beverages without

obtaining a license to do so if permitted by federal law or regulation and if limited to the amount permitted thereby. Exempts such beverages from state tax.

Effective July 1, 1981. Adds 12-46-112(1)(f).

S.B. 90 -- Liquor stores - display of promotional material. Allows a retail liquor store licensee, subject to specified limitations, to display promotional material furnished by a manufacturer or wholesaler, which permits a customer to purchase other items from a third person.

Effective March 25, 1981. Amends 12-47-116(1).

S.B. 301 -- Liquor sales - special events. Allows the issuance of a special event permit for special events to be held on premises licensed as a club under the "Colorado Liquor Code" so that persons other than club members and guests may be served at the special event. Makes the holder of the special event permit liable for violations of the liquor code which occur on the club premises.

Declares that nothing in the law concerning special event permits for the sale of liquor shall be construed to prohibit the sale or the dispensing of liquor on closed streets, highways, or public byways for which a special event permit has been issued.

Effective June 12, 1981. Adds 12-48-103(2), (3).

S.B. 320 -- Warehousing of liquors. Requires any wholesale liquor licensee to warehouse at his own facilities all malt, vinous, and spirituous liquors purchased by him prior to delivery to his buyers.

Effective May 18, 1981. Adds 12-47-115(1)(c.5).

H.B. 1057 -- Licensing of municipal facilities for sale of liquor. Authorizes the issuance of arts and special event licenses for the sale of liquor at facilities owned by a municipality which are used for productions of an artistic or cultural nature. Provides that fermented malt beverage licensees and liquor licensees need not have meals available at such municipally owned facilities and that guidelines for such licensees be established by local and state licensing authorities. Prohibits sales under both types of licenses at the same time on the same premises.

Effective May 26, 1981. Amends 12-47-120.5(1); 12-48-102. Adds 12-46-106(14); 12-47-106(7).

H.B. 1199 -- Vinous liquor tax - simplification. Simplifies the excise taxes on malt, vinous, and spirituous liquors, eliminating special provisions for metric measurements and varying proofs.

Effective July 1, 1981. Repeals 12-47-127(1)(b). Repeals and reenacts 12-47-127(1)(a).

H.B. 1271 -- Importation and sale of vinous and spirituous liquors - primary source of supply. Revises the primary source of supply provision in the liquor code to provide a legislative declaration of the state's interests to be protected by such a law; to clarify and limit the exception to the primary source provision; to establish a reporting provision for importers in order to provide the department of revenue with an audit trail of importers' invoices and liquor brands; and to define the term "primary source of supply in the United States".

Effective April 30, 1981. Repeals 12-47-128(2)(c). Repeals and reenacts 12-47-128(3).

H.B. 1414 -- Liquor code - beer and wine licenses. Amends the requirements for obtaining a beer and wine license to provide that such license shall be issued for consumption on the premises of the licensee and that the licensee shall have sandwiches and light snacks available for consumption on the premises.

Effective July 1, 1981. Amends 12-47-118(1).

H.B. 1546 -- Liquor excise tax - credit or refund to manufacturers, importers, and wholesalers. Provides that a manufacturer or wholesaler of malt, vinous, or spirituous liquors who is entitled to a refund of his excise tax may instead receive a credit against the tax due on other sales. Allows a credit or refund for excise taxes paid to the state by manufacturers and wholesalers of vinous and spirituous liquors selling or delivering such liquors on ceded federal property within this state so long as federal law precludes this state from collecting its excise taxes for sales and deliveries on such federal property.

Effective June 5, 1981. Adds 12-47-127(10).

Appropriations:

S.B. 427 -- Supplemental appropriation - department of revenue. Amends the 1978 long bill to decrease by $132,000 the capital construction appropriation to the department for construction of a new port building at Platteville.

Effective May 6, 1981.

S.B. 499 -- Supplemental appropriation - department of revenue. Amends the 1980 long bill to reallocate the source of $1,124,873 in funds for utilities expenses of the motor vehicle division and the ports of entry division from the special reserve fund for tax relief to the general fund.

Amends the 1979 long bill, as amended by House Bill No. 1255 of the 1980 session, to reallocate the source of $387,274 in funds from cash funds to the general fund.

Effective June 4, 1981.

S.B. 513 -- General appropriation - long bill. For the expenses of the executive, legislative, and judicial department of state government for the fiscal year commencing July 1, 1981, the grand total of the operating budget is $2,761,877,141 ($57,607,696 of which is for the judicial department), of which $1,417,531,757 is from the general fund, $696,053,529 is from cash funds, and $648,291,855 is from federal funds. The total appropriation for capital construction is $86,495,506, of which $21,644,820 is from the capital construction fund, $50,409,169 is from cash funds, and $14,441,517 is from federal funds.

Effective June 11, 1981.

Estate:

H.B. 1175 -- Taxation - elimination of reports to taxpayers. Repeals the provision requiring district or probate courts and county clerks to report to taxpayers on matters involving inheritance taxes and estates because the inheritance tax has been eliminated.

Effective April 30, 1981. Repeals 39-23-154.

H.B. 1484 -- Conforming amendments - termination of inheritance and gift taxes. Eliminates the inheritance and gift tax division and gives any remaining duties relating to those taxes to the executive director of the department of revenue. Conforms various sections under the statutes concerning fiduciaries to the elimination of the inheritance and gift tax division, wherein values fixed by the division were a factor in the fiduciaries' duties under the "Uniform Principal and Income Act" and the "Colorado Fiduciaries' Powers Act".

Effective May 27, 1981. Amends 11-46-104(2); 15-1-409; 15-1-412; 15-1-413(1), (2); 15-1-414(1)(a); 15-1-804(2)(ee); 15-12-1303(2); 24-1-117(4); 39-23-141; 39-23-156; 39-25-108. Repeals 39-23-102(6); 39-23-140.

Income Tax:

S.B. 109 -- Income tax - residential energy credit - "principal residence". Provides that, for a taxpayer's purposes of claiming the residential energy credit for expenditures made upon his home, "principal residence" no longer requires habitation for a 6-month period but is defined as the dwelling in which the taxpayer "principally resides".

Effective June 12, 1981. Amends 39-22-127(4)(b).

H.B. 1029 -- Estimated income taxes - required declaration. Requires an individual to file a declaration of estimated tax with the department of revenue if his income tax is expected to exceed his income tax credits by $1,000 or more instead of the current $200 or more. In the case of corporations, the amount is changed to $5,000 instead of the current $1,000.

Effective January 1, 1982. Amends 39-22-605(1), (6); 39-22-606(1), (8)(b), (10).

H.B. 1523 -- Income tax - deduction for mileage expenses of volunteers. In determining Colorado adjusted gross income, allows a reduction of federal adjusted gross income for unreimbursed motor vehicle mileage expenses incurred by volunteers working for a charitable organization whose sole purpose is the providing of medical, health, or nutritional care. Specifically excludes expenses incurred in lobbying. Sets forth the amount of such reduction.

Effective June 4, 1981. Adds 39-22-110(3)(q).

H.B. 1617 -- Reduction and elimination of taxes for individuals and businesses - income tax credit - graduated corporate income tax - appropriation. Sets the annual inflation factor for the 1981 income tax year at 108%. Provides for the 1981 income tax year, a credit against income taxes of 16% of the annual income tax liability. Provides that the withholding tax tables shall not reflect this credit before July 1, 1982.

For the 1981 income tax year, amends the investment tax credit to make the credit for certain depreciable property used in Colorado equal to 15% of the credit allowed under federal law against federal income taxes for investment in such property. (For the 1982 income tax year and thereafter, provides that such credit will return to a credit of 10% of the federal.)

Continues the credit for property taxes attributable to pollution control property so that the credit is applicable to income tax years which commence before January 1, 1983, since such credit was due to be repealed effective July 1, 1981.

Provides for a corporate tax rate reduction to be phased in over a five year period commencing January 1, 1981.

Tax Reduction Rates (%)

| Net Income | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| 0 - $ 25,000 | 1.0 | 1.0 | 2.5 | 3.0 | 3.5 |
| $ 25,000 - $ 50,000 | 0.5 | 0.5 | 2.0 | 2.5 | 3.0 |
| $ 50,000 - $ 75,000 | 0.0 | 0.5 | 1.0 | 1.5 | 2.0 |
| $ 75,000 - $100,000 | 0.0 | 0.0 | 0.5 | 0.5 | 1.0 |
| $100,000 and over | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

The tax reduction translates into graduated corporation income tax rates as follows:

Tax Rates (%)

| Net Income | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| 0 - $ 25,000 | 4.0 | 4.0 | 2.5 | 2.0 | 1.5 |
| $ 25,000 - $ 50,000 | 4.5 | 4.5 | 3.0 | 2.5 | 2.0 |
| $ 50,000 - $ 75,000 | 5.0 | 4.5 | 4.0 | 3.5 | 3.0 |
| $ 75,000 - $100,000 | 5.0 | 5.0 | 4.5 | 4.5 | 4.0 |
| $100,000 and over | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |

Effective June 29, 1981. Amends 39-22-104(3)(b); 39-22-508(4); 39-22-301(1). Repeals and reenacts 39-1-102(12.1)(d); 39-4-110(3); 39-5-131(9); 39-22-508(5). Adds 39-22-103.5(2)(d)(IV); 39-22-507.5(11); 39-22-301(1.1) to (1.5).

Motor and Special Fuel:

S.B. 399 -- Tax periods under the special fuel tax. Allows the filing of reports and payment of taxes under a special fuel tax on a quarterly rather than monthly basis.

Effective July 1, 1981. Amends 39-27-205(2)(a). Adds 39-27-205(2)(d).

H.B. 1090 -- Financing highways - gasoline and special fuels tax increased - allocation of funds. Increases the state tax on gasoline and special fuels from 7¢ to 9¢ per gallon effective July 2, 1981. Provides that the 2¢ per gallon increase is to be used only for improvements to existing highways, and not for administrative purposes. 16% of the additional revenue is allocated to a special account for highway bridge repair, to be distributed to the state, counties, and municipalities under a special costs formula. The balance of the additional revenue will be allocated as follows: 60% to the state, 22% to counties, and 18% to municipalities. Provides for legislative review of bridge conditions by 1987. Requires the state highway commission to submit the highway budget

to specific legislative committees for recommendations before it is adopted. Defines what is included under the term "administration" in the highway department budget and provides that administration expenditures shall not exceed 5% of the budget, and requires the highway commission to prepare an inventory of department property which could be disposed of for the benefit of the highway fund.

Effective June 19, 1981. Amends 39-27-102(1)(a), (2)(a); 39-27-202 IP(1)(a); 43-1-105(1)(g); 43-1-111(2). Adds 39-27-202(1)(c); 43-1-105(1)(m); 43-4-205(5), (6), (7). Repeals and reenacts 43-4-208(6)c).

H.B. 1207 -- Gasohol purity. Prohibits the sale for retail use of any motor fuel containing alcohol derived from agricultural commodities and forest products unless the alcohol in such motor fuel has a purity of at least 99%.

Effective May 18, 1981. Amends 39-27-102(1)(a)(II). Adds 8-20-204.5.

H.B. 1336 -- Measuring of gasoline and special fuel. States that the method of determining gallonage of gasoline and special fuel sold to distributors shall be on a gross or net gallons basis, at the option of the distributor. Defines "gallons" to take into consideration storage or metered temperature.

Effective May 18, 1981. Adds 8-20-235; 39-27-101(1.5); 39-27-201(2.5).

Motor Vehicle:

S.B. 6 -- Ton-mile tax. Authorizes owners or operators of motor vehicles required to pay the ton-mile tax to pay the tax and file the required statement on a quarterly basis.

Effective July 1, 1981. Amends 42-3-125(1)(a), (4)(a). Adds 42-3-125(1)(c).

S.B. 69 -- Motor vehicle traffic violation classifications - drivers' licenses and registration. Provides uniform penalties where none are provided. Establishes a class 3 misdemeanor traffic offense for violations of provisions concerning drivers' licenses and a class 4 misdemeanor traffic offense for violations concerning the registration and taxation of motor vehicles.

Effective July 1, 1981. Repeals and reenacts 42-2-134; 42-3-131.

S.B. 75 -- Registration of interstate motor carriers. Provides for a 30-day unladen weight registration for trucks, truck tractors, trailers, and semitrailers operated in interstate commerce in lieu of annual registration. States that registration authorizes

operation of the vehicle only when empty. Specifies that any moneys collected from the fees of $5 for a truck or truck tractor and $3 for a trailer or semitrailer are credited to the highway users tax fund.

Effective April 24, 1981. Adds 42-3-123(13.1).

S.B. 83 -- Specific ownership tax - manufacturer's suggested retail price. Provides that the taxable value of certain types of motor vehicles shall be specified percentages of the manufacturer's suggested retail price, which term is also defined. Effective January 1, 1982, allows a credit for the payment of a specific ownership tax if the property is disposed of during the registration period and provides that such credit shall be prorated, based on the number of months remaining in the registration period. Repeals inconsistent provisions on the determination of such tax.

Effective September 1, 1981. Amends 42-3-106(4); 42-6-111. Adds 42-1-102(39.5); 42-3-106(27). Repeals and reenacts 42-3-106(1), (12), (18). Repeals 42-3-106(9), (10), (14); 42-3-107(2).

S.B. 135 -- Requirements for brakes on trailers. Provides that trailers and semitrailers weighing less than 3,000 lbs. gross weight, rather than 1,500 lbs. as provided in present law, need not be equipped with brakes and that trailers and semitrailers weighing 3,000 lbs. or more gross weight must have brakes on all wheels.

Effective April 30, 1981. Amends 42-4-220(1)(d).

S.B. 205 -- Licensing of motor vehicles of former prisoners of war. Provides for the issuance of special license plates to former prisoners of war who desire to use such plates.

Effective April 30, 1981. Adds 42-3-112.5.

S.B. 227 -- Interstate compacts - nonresident violators - motor vehicle laws. Authorizes the governor to enter into a compact with other states relating to the handling of traffic violations committed by drivers in states other than their home state. The act, when implemented, will permit drivers to be issued citations, in other states which join the compact, upon their personal recognizance to comply with the terms of the citation. If the motorist fails to comply with such terms, that fact is to be reported to the driving license authority of the motorist's home state, which is to initiate a license suspension action. Certain non-moving traffic violations are exempted from the act.

Effective June 4, 1981. Adds 24-60 (entire part 21).

S.B. 283 -- Motor homes - registration fee - definition. Defines the term "motor homes" for the purposes of the "Uniform Motor Vehicle Law" and includes a motor home within the definition of "noncommercial or recreational vehicle". Provides a separate registration fee for motor homes.

Effective January 1, 1982. Amends 42-1-102(49); 42-3-123 IP(4)(b), (4)(b)(III), (22). Adds 42-1-102(45.5).

S.B. 296 -- Visual inspection of emissions control-related equipment. Provides that visual inspection of the fuel filler neck restrictor, catalytic converter, or air system originally installed by the manufacturer shall be made only of motor vehicles of the model year 1982 or later. Allows the air quality control commission to promulgate regulations which allow a reasonable time, not to exceed one year, for the repair or replacement of deficient equipment.

Effective April 24, 1981. Amends 42-4-312(2)(a).

S.B. 307 -- Motor vehicle registration - street rods. Permits the issuance of special distinctive license plates for use on street rods. Defines street rods as vehicles with rebuilt bodies of vintage 1948 or earlier.

Effective January 1, 1982. Amends 42-3-112.1(3). Adds 42-3-112.1(2.5); 42-6-102(11.5); 42-6-107.5.

S.B. 391 -- Traffic offenses involving use of alcohol - penalties. Provides that the maximum term of imprisonment for operating a vehicle while ability is impaired by alcohol is raised from 90 to 180 days.

Effective July 1, 1981. Amends 42-4-1202(4)(b); 42-4-1501(2)(a).

S.B. 472 -- Mandatory motor vehicle insurance. Requires owners of motor vehicles required to be registered in this state to insure the vehicle (or self-insure) for the coverages required under the no-fault insurance provisions. Makes it a class 1 traffic offense for failure to have such insurance at the time of an accident requiring reports to the police and to the department of revenue. Requires that applications for motor vehicle registration give notice that carrying such insurance is mandatory in Colorado, and that non-compliance is a class 1 traffic offense.

Effective January 1, 1982. Amends 10-4-705(1); 42-3-104(1); 42-3-111(2). Adds 42-4-1213; 42-3-111(2.5).

S.B. 511 -- Unsafe operation of a motor vehicle. Directs the department of revenue to revoke the driver's license of any juvenile adjudicated a delinquent for conduct which would constitute vehicular homicide if committed by an adult. Provides that, for the purposes of the offenses of driving under the influence, vehicular assault, and vehicular homicide, the inhalation of a toxic vapor or glue-sniffing shall be considered being under the influence of a drug. Requires every court of record to transmit a report to the department of the adjudication of a juvenile's delinquency for conduct which would constitute vehicular homicide if committed by an adult.

Effective June 19, 1981. Amends 42-4-1201; 42-4-1202(1)(c); 42-4-1510(4); 18-3-106(1)(b); 18-3-205(1)(b).

H.B. 1277 -- Safety inspections - 3-year suspension of program. Provides for a 3-year suspension of the annual motor vehicle safety inspection program. Provides for new enforcement and funding procedures for the motor vehicle emissions control inspection program, which was previously linked to the safety inspection program, and for spot inspections by the state patrol. Directs the state patrol to inspect school buses. Reinstates the annual motor vehicle safety inspection program in July of 1984.

Effective July 1, 1981. Amends 12-6-118(3)(t), (5)(p); 12-15-115; 25-3.5-301(2)(a); 25-7-106(4); 25-7-131(1); 42-2-123(6)(c); 42-4-308(8); 42-4-309 IP(7); 42-4-312(1)(b)(I), (1)(b)(II); 42-4-1501(3)(a)(I); 43-5-103(2). Adds 42-4-309(13); 12-6-118(3)(t.1); 12-6-118(5)(p.1); 12-15-115.1; 25-3.5-301(2)(a.1); 25-7-106(4.1); 25-7-131(1.1); 42-2-123(6)(c.1); 42-4-308(8.1); 42-4-309(7.1); 42-4-312(1)(b.1); 42-4-1501(3)(a)(I.1); 43-5-103(2.1). Repeals and reenacts 42-4-230; 42-4-306; 42-4-230; 42-4-306. Recreates and reenacts 42-4-301; 42-4-302; 42-4-303; 42-4-304; 42-4-305. Repeals 42-4-301; 42-4-302; 42-4-303; 42-4-304; 42-4-305; 12-6-118(3)(t), (5)(p); 12-15-115; 25-3.5-301(2)(a); 25-7-106(4); 25-7-131(1); 42-2-123(6)(c); 42-4-308(8); 42-4-309(7); 42-4-312(1)(b); 42-4-1501(3)(a)(I); 43-5-103(2).

H.B. 1323 -- Regulation of height and length of commercial passenger vehicles. Increases the maximum permitted length of vehicles used for mass transit of passengers to 60 feet and imposes a height maximum of 13 1/2 feet for intercity buses.

Effective July 1, 1981. Amends 42-4-404(2), (3).

H.B. 1327 -- Registration and trasfer - new motor vehicles. Includes within the definition of a new motor vehicle one which has been used by a dealer solely for the purpose of demonstration to prospective customers unless it has been used for more than 200

miles. Exempts motor vehicles with a gross weight rating of 16,000 pounds or more from this definition. Broadens the definition of a used motor vehicle to include a motor vehicle used for demonstration purposes for more than 200 miles. Provides that, if a demonstration motor vehicle is classified as new, transfer is to be made in accordance with provisions for new motor vehicles.

Effective April 30, 1981. Amends 42-6-102(8), (12); 42-6-111; 42-6-201(8).

H.B. 1410 -- Inspection and readjustment program - emissions control inspection. Provides that specifications adopted by the air quality control commission for exhaust gas measuring instruments shall not exceed similar California specifications; except that an inspection and readjustment station may use instruments exceeding such specifications. Expands the inspection authority of a person owning or leasing 10 or more motor vehicles and operating an adequately equipped and manned motor vehicle repair garage. Requires a certification of emissions control containing a notation of equipment deficiency to be issued to motor vehicles with altered or removed equipment. Such certification shall be in effect for the time established by the commission that is necessary to repair or replace such equipment. Removes used motor vehicles transacted at wholesale between licensed motor vehicle dealers from the requirement of having a certification of emissions control.

Effective July 14, 1981. Amends 42-4-309(3); 42-4-311; 42-4-312(2)(a); 42-4-312(5).

H.B. 1467 -- Driving while ability impaired - revocation of license. Requires the revocation of the driver's license of any person convicted of driving a motor vehicle while ability is impaired by alcohol if such person has 2 previous convictions of driving under the influence or driving while ability is impaired or if such person has one conviction, within the previous 5 years, of driving under the influence or driving while ability is impaired.

Effective July 1, 1981. Amends 42-2-122(1)(g), (1)(i).

H.B. 1492 -- Motor vehicle emissions program - exemption of Weld county. Removes Weld county from mandatory participation in the motor vehicle emissions inspection program area. Repeals a related provision concerning portions of Weld county already excluded from the program.

Effective May 27, 1981. Amends 42-4-307 IP(7); 42-4-312(3)(b). Repeals 42-4-307(7)(e).

H.B. 1517 --Regulation of automobile dealers - fees - appropriation. Eliminates the requirement for providing pocket card certificates for persons licensed to sell, distribute, and manufacture motor vehicles. Strikes all dollar amounts of fees for licenses, provides that the motor vehicle dealer licensing board shall establish fees for licensees, and repeals the requirement for transferring 10% of all such receipts to the general fund. Authorizes the executive director of the department of revenue to promulgate rules concerning dealer plates, the violation of which may lead to suspension.

Makes an appropriation of $455,946 to the department of revenue for allocation to the motor vehicle dealer licensing board for implementation of the act.

Effective July 1, 1981. Amends 12-6-109; 12-6-110(1); 12-6-116(3); 42-3-116(4)(c). Adds 12-6-110(4), (5). Repeals 12-6-123(1)(a).

Sales and Use:

S.B. 182 -- Sales and use taxes - portion transferred to highway users tax fund. Provides for the transfer of 7% of the net revenue from sales and use taxes to the highway users tax fund and 8% of net revenue from sales and use taxes to the general fund for the fiscal year beginning July 1, 1981, through the fiscal year beginning July 1, 1985. Directs that, if, in fiscal year beginning July 1, 1981, such moneys credited to the highway users tax fund exceed $36,000,000, the excess shall be credited to the general fund. Provides for the repeal of all the above provisions, effective July 1, 1986.

Effective June 12, 1981. Amends 39-26-123(2)(c).

H.B. 1202 -- County and municipal sales and use taxes - limitations. Allows the 7% sales and use tax limitation to be exceeded if it would have precluded a county sales or use tax, so long as the county tax does not exceed one percent.

Provides for a one year 350 day rather than 2-year period between the time a countywide sales tax, use tax, or both is defeated at the polls and the time it is again submitted to the electorate.

Effective June 9, 1981. Amends 29-2-104(7); 29-2-108. Adds 29-2-105(1)(f).

H.B. 1235 -- Motor vehicles - collection of use tax. Clarifies that the executive director of the department of revenue may contract with the county clerk and recorder and municipalities for the collection of state, county, and city or town motor vehicle use taxes.

Effective July 1, 1981. Amends 29-2-106(3)(b).

H.B. 1529 -- Sales and use tax - exemption of poultry. Provides that sales and purchases of poultry are exempt from state sales and use tax. Has a special applicability clause.

Effective May 26, 1981. Amends 39-26-114(5).

H.B. 1570 -- Sales and use tax - nonmotor vehicle lubricating oil - refund. Provides that, in the case of a sale of lubricating oil which is not used in motor vehicles, the purchaser is entitled to a refund in the amount of the state sales tax paid on that portion of the sale price which is attributable to the federal excise tax paid on the sale of such oil. Provides a similar refund if the state use tax rather than the state sales tax is imposed. Requires proof of a refund of such federal excise tax.

Effective May 18, 1981. Adds 39-26-114(13).

Severance:

S.B. 94 -- Oil and gas leaseholds - valuation based on sales. Provides that the valuation for assessment of oil and gas leaseholds for ad valorem tax purposes shall be based solely upon sales and the selling price of the oil and gas. Applies to taxation in the 1982 calendar year, payable in 1983.

Effective January 1, 1982. Amends 39-7-101(1)(c), (1)(d); 39-7-102.

H.B. 1395 -- Severance tax credits for impact assistance. Amends existing law concerning severance tax credits for approved contributions made to impacted local governments. Changes include: Provides that the credit be applied to taxes otherwise allocated to both the local government severance tax fund and the state severance tax trust fund and provides for the payment to the state severance tax trust fund of all moneys which would have gone to such fund had such credit not been claimed; provides an additional credit equal to 9% annual interest on approved contributions for a 2-year period; includes recreational facilities among those public facilities which may constitute approved contributions; includes loss from the purchase and sale of bonds used for the planning, construction, or expansion of public facilities constituting approved contributions and loss from default on loans or paying any guaranty obligation arising out of the issuance of such bonds as additional approved contributions; provides that the total amount of approved contributions for a taxpayer shall not exceed 50% of the severance tax liability which the taxpayer anticipates will be incurred during the next applicable 10 years of operation; removes the 5-year limit within which such credit had to be claimed; specifies that local governments may accept approved contributions from oil and gas operations

and participate in allocations of severance taxes from such operations; and makes other miscellaneous revisions.

Effective July 1, 1981. Amends 39-29-107.5; 39-29-108 IP(1); 39-29-110(1)(c), (1)(d). Adds 39-29-108(3).

Miscellaneous:

H.B. 1209 -- Food service establishments - inspection and licensure fees. Increases from $20 to $50 the license fee for food service establishments and provides an exemption from such fee where a local ordinance requires a food service inspection fee of $50 or more and where such inspection services are approved by the department of health. Provides that the entire $50 fee is credited to the state general fund if inspection is by the department or, if the inspection is by a local department, $20 is credited to the general fund and the balance retained by the local board. Specifies that funds retained by local boards shall be used for future operations.

Effective July 1, 1981. Amends 12-44-208(1). Repeals and reenacts 12-44-209. Adds 12-44-208(3).

# COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

**24-35-101** *Functions of department of revenue.* (1) there is hereby created the department of revenue, the functions of which are the collection of taxes levied and license fees imposed.

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## TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950 - 1981

| Fiscal Year | Collections | Cost of Administration | Cost As Percent of Collections |
|---|---|---|---|
| 1981 | $1,828,648,990 | $31,519,225 1/ | 1.72 |
| 1980 | 1,784,397,422 | 28,626,742 1/ | 1.60 |
| 1979 | 1,638,174,767 | 26,032,899 1/ | 1.59 |
| 1978 | 1,411,263,900 | 23,960,846 1/ | 1.70 |
| 1977 | 1,224,978,639 | 23,614,713 | 1.93 |
| 1976 | 1,090,868,629 | 21,649,615 | 1.98 |
| 1975 | 958,351,779 | 20,482,654 | 2.14 |
| 1974 | 854,391,541 | 18,118,832 | 2.12 |
| 1973 | 737,573,301 | 14,960,980 | 2.03 |
| 1972 | 652,525,833 | 13,742,165 | 2.11 |
| 1971 | 559,220,247 | 12,641,268 | 2.26 |
| 1970 | 504,987,630 | 10,979,785 | 2.17 |
| 1969 | 438,133,000 | 9,782,513 | 2.23 |
| 1968 | 388,073,705 | 8,488,615 | 2.19 |
| 1967 | 361,608,819 | 7,568,569 | 2.09 |
| 1966 | 341,131,698 | 7,042,097 | 2.06 |
| 1965 | 275,029,851 | 6,634,689 | 2.41 |
| 1964 | 256,418,095 | 6,941,906 | 2.71 |
| 1963 | 239,711,673 | 6,845,695 | 2.86 |
| 1962 | 235,636,762 | 6,281,795 | 2.67 |
| 1961 | 214,163,195 | 5,803,916 | 2.71 |
| 1960 | 185,723,899 | 4,921,027 | 2.65 |
| 1959 | 170,843,917 | 4,177,351 | 2.44 |
| 1958 | 154,632,934 | 3,810,035 | 2.46 |
| 1957 | 142,819,603 | 3,422,163 | 2.40 |
| 1956 | 135,025,686 | 3,034,445 | 2.24 |
| 1955 | 122,387,571 | 2,774,717 | 2.26 |
| 1954 | 107,284,438 | 2,332,227 | 2.17 |
| 1953 | 103,692,083 | 2,017,181 | 1.95 |
| 1952 | 99,338,309 | 1,815,794 | 1.83 |
| 1951 | 94,388,110 | 1,678,758 | 1.78 |
| 1950 | 84,845,575 | 1,559,930 | 1.83 |

1/ Excludes county clerk fees. Prior to 1978, these fees were part of the Department of Revenue cost of administration.

## COLLECTIONS BY SOURCE

| Source | Fiscal Years Ended June 30 1980 | 1981 | Percent of 1981 Total Collections | Percent Change in Collections |
|---|---|---|---|---|
| **TAXES:** | | | | |
| Property | $ 3,390,809.96 | $ 4,450,023.60 | 0.34 | + 31.25 |
| Motor Vehicle Specific Ownership Tax | | | | |
| Sales, Use Excise, and Gross Receipts: | | | | |
| Alcoholic Beverage | [illegible]97,204 | $ 24,076,425.37 | | |
| Cigarette Tax | [illegible],317 | 37,397,046.38 | | |
| General Sales | [illegible]6 | 480,383,848.42 | | |
| Gasohol | [illegible].06 | 203,927.96 | | |
| Motor Fuel | [illegible]0.43 | 98,147,532.61 | | |
| Special Fuel | [illegible].49 | 13,154,441.25 | | |
| Use Tax | [illegible]3.46 | 54,235,274.71 | | |
| Litter Assessment | [illegible]77.39 | 11,446.66 | | |
| Subtotal | [illegible]72.[illegible]93 | $ 707,608,949.90 | 49.75 | - 1.34 |
| Income Tax: | | | | |
| Estimated | $ 147,641,506.36 | $ 143,832,019.69 | | |
| Income Tax Case | 73,421,022.02 | 75,159,036.66 | | |
| Withholding | 604,179,107.53 | 657,916,060.23 | | |
| Subtotal | $ 825,241,634.91 | $ 876,017,117.99 | 61.58 | + 6.15 |
| Inheritance, Gift, and Estate Taxes: | | | | |
| Inheritance Tax | $ 26,053,061.29 | $ 3,178,990.13 | | |
| Inheritance - Filing Fee | 3,631,280.83 | 1,663,345.42 | | |
| Gift Tax | 1,096,477.21 | 467,975.73 | | |
| Estate Tax | 11,212.03 | 5,078,027.55 | | |
| Subtotal | $ 30,797,780.26 | $ 10,469,146.83 | 0.57 | - 66.00 |
| Severance Taxes: | $ 634,415.50 | $ 349,777.41 | | |
| Oil and Gas Conservation Levy | 24,830,849.67 | 32,796,798.85 | | |
| Estimated Tax and Withholding | $ 25,465,665.25 | $ 33,146,576.99 | 1.83 | + 30.17 |
| Subtotal | | | | |
| **LICENSES, PERMITS AND FEES:** | | | | |
| Motor Vehicle: | | | | |
| Gross Ton Mile Tax | $ 23,144,677.14 | $ 24,953,231.86 | | |
| Motor Vehicle Licenses | 24,309,712.39 | 25,582,787.07 | | |
| Safety Inspections | 1,188,326.63 | 1,086,778.46 | | |
| Title Fees | 597,923.00 | 613,629.00 | | |
| Depot Tags | 13,935.00 | 11,950.00 | | |
| Subtotal | $ 49,254,174.16 | $ 52,249,376.43 | 2.85 | + 6.08 |
| Motor Vehicle Operators: | | | | |
| Operators and Chauffeurs Licenses | $ 4,495,825.35 | $ 5,005,296.70 | 0.27 | + 11.33 |



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COLLECTIONS BY SOURCE
(continued)

| Source | Fiscal Years Ended June 30 1980 | 1981 | Percent of 1981 Total Collections | Percent Change In Collections |
|---|---|---|---|---|
| Regulatory and Businesses: | | | | |
| Alcohol Licenses | $ 705.00 | $ 275.00 | | |
| Bedding Inspection Fees | 29,540.68 | 31,540.84 | | |
| Boiler Inspection Fees | 268,119.03 | 179,556.75 | | |
| Cigarette Licenses | 652.64 | 187.40 | | |
| Commercial Driving Instructor Licenses | 410.00 | 390.00 | | |
| Commercial Driving School Licenses | 550.00 | 600.00 | | |
| Flyid Milk Sanitation Licenses | 135.00 | 895.00 | | |
| Hospital and Nursing Home Licenses | 11,495.00 | 17,170.00 | | |
| Liquor Licenses | 335,740.25 | 366,264.73 | | |
| Liquor Licenses - 85: City | 1,233,702.98 | 1,247,267.68 | | |
| Liquor Licenses - 85: County | 116,776.72 | 166,514.60 | | |
| Motor Vehicle Dealers & Salesman Licenses | 364,317.50 | 636,366.22 | | |
| Motor Vehicle Manufacturers Licenses | 37,575.00 | 37,625.00 | | |
| Overwide Trailer Permits | 55.15 | 19.97 | | |
| Pet Shop and Kennel Licenses | 4,960.00 | 4,480.00 | | |
| Plumbers License and Exam Fees | 116.50 | 30 | | |
| Plumber Inspection Fees | 71,436.95 | 16,199.69 | | |
| Produce Licenses | 76,596.20 | 121,505.00 | | |
| Pelticacine Bird License Fees | 1,176.20 | 1,675.36 | | |
| Public Utilities Motor Carrier Fees | 51,778.57 | 83,198.61 | | |
| PUC Utility Supervision | 1,147,630.30 | 1,279,640.47 | | |
| Restaurant License and Inspection Fees | 105,646.01 | 130,816.77 | | |
| Special Fuel Distributors License | 1,685.00 | 1,766.00 | | |
| Special Fuel Permits | 222,420.11 | 141,364.95 | | |
| Store Licenses | 656,719.00 | 671,480.97 | | |
| Subtotal | $ 4,736,183.49 | $ 5,156,922.71 | 2.04 | + 8.87 |
| OTHER RECEIPTS: | | | | |
| Regional Transportation District Sales Tax | $ 46,677,551.45 | $ 51,781,785.03 | | |
| City Sales Taxes | 44,291,477.77 | 50,298,877.99 | | |
| County Sales Taxes | 11,446,431.41 | 12,464,45[illegible] .27 | | |
| Motor Vehicle Financial Responsibility | 124,323.97 | 126,128.79 | | |
| Motor Vehicle Penalty Assessments | 1,901,834.19 | 1,697,587.82 | | |
| Order of Reinstatement | 511,947.16 | 514,071.45 | | |
| Revenue Department Services | 1,861,378.61 | 1,665,121.01 | | |
| Sales of Equipment, Books | 75,456.64 | 68,666.60 | | |
| Other Miscellaneous Receipts | 487,175.48 | 569,255.09 | | |
| Subtotal | $ 107,970,207.97 | $ 130,346,753.97 | 7.43 | + 22.63 |
| GRAND TOTAL OF GROSS COLLECTIONS | $1,781,197,471.83 | $1,829,636,309.82 | 100.00 | + 2.46 |



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## REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1981

| Taxes | Gross Collections | Refunds | Net Collections |
|---|---|---|---|
| Property: | | | |
| Motor Vehicle Specific Ownership 'A' | $ 4,450,023.60 | $ 4,354,330.40 1/ | $ 95,693.20 |
| Sales, Use, Excise, and Gross Receipts: | | | |
| Alcoholic Beverages | $ 24,075,325.37 | $ 1,065.60 | $ 24,074,259.77 |
| Cigarette Tax | 37,397,046.38 | 17,977,444.26 2/ | 19,419,602.12 |
| General Sales Tax | 480,383,848.42 | 5,215,259.67 | 475,168,588.75 |
| Motor Fuel | 98,147,532.83 | 2,756,156.93 | 95,391,375.90 |
| Gasohol | 203,927.96 | .00 | 203,927.96 |
| Special Fuel | 13,154,447.25 | 368,811.06 | 12,785,636.19 |
| Use Tax | 54,235,274.71 | 837,380.80 | 53,397,893.91 |
| Litter Assessment | 11,546.66 | 42.40 | 11,504.26 |
| Subtotal | $ 707,608,949.58 | $ 27,156,160.72 | $ 680,452,788.86 |
| Income Tax: | $ 673,017,117.00 | $329,897,551.87 | $ 543,119,565.13 |
| Inheritance, Gift and Estate Taxes: | $ 10,469,146.03 | $ 1,506,355.91 | $ 8,962,790.92 |
| Severance Tax: | $ 33,746,575.88 | $ 1,180,556.85 | $ 32,566,019.03 |
| Licenses, Permits, Fees: | | | |
| Motor Vehicle - | | | |
| Gross Ton Mile | $ 24,953,231.88 | $ 371,540.78 | $ 24,582,691.10 |
| Motor Vehicle License | 25,582,787.07 | 56,544.86 | 25,526,242.21 |
| Safety Inspection | 1,086,778.48 | 3,088.00 | 1,083,690.48 |
| All Other | 526,529.00 | 11,682.19 | 514,846.81 |
| Subtotal | $ 52,149,326.43 | $ 442,855.83 | $ 51,706,870.60 |
| Motor Vehicle Operators: | $ 4,905,796.70 | $ 1,686.50 | $ 4,904,110.20 |
| Regulatory and Business: | $ 5,355,823.01 | $ 65,137.06 | $ 5,290,685.95 |
| Other Receipts: | | | |
| Regional Transportation District Sales Tax | $ 63,782,030.07 | $ 63,105,612.76 1/ | $ 676,417.31 |
| City Sales Tax | 50,228,427.99 | 49,494,513.22 1/ | 733,914.77 |
| County Sales Tax | 26,469,457.97 | 25,647,437.35 1/ | 822,020.62 |
| All Other | 6,466,814.54 | 518,642.75 | 5,948,171.79 |
| Subtotal | $ 136,946,730.57 | $128,767,106.48 | $ 8,179,624.09 |
| TOTAL | $1,828,648,909.60 | $493,371,341.62 | $1,335,277,567.98 |

1/ Reflects amounts apportioned during fiscal year to cities, counties, and Regional Transportation District as applicable.
2/ Includes $17,692,653.30 distributed to cities and counties.

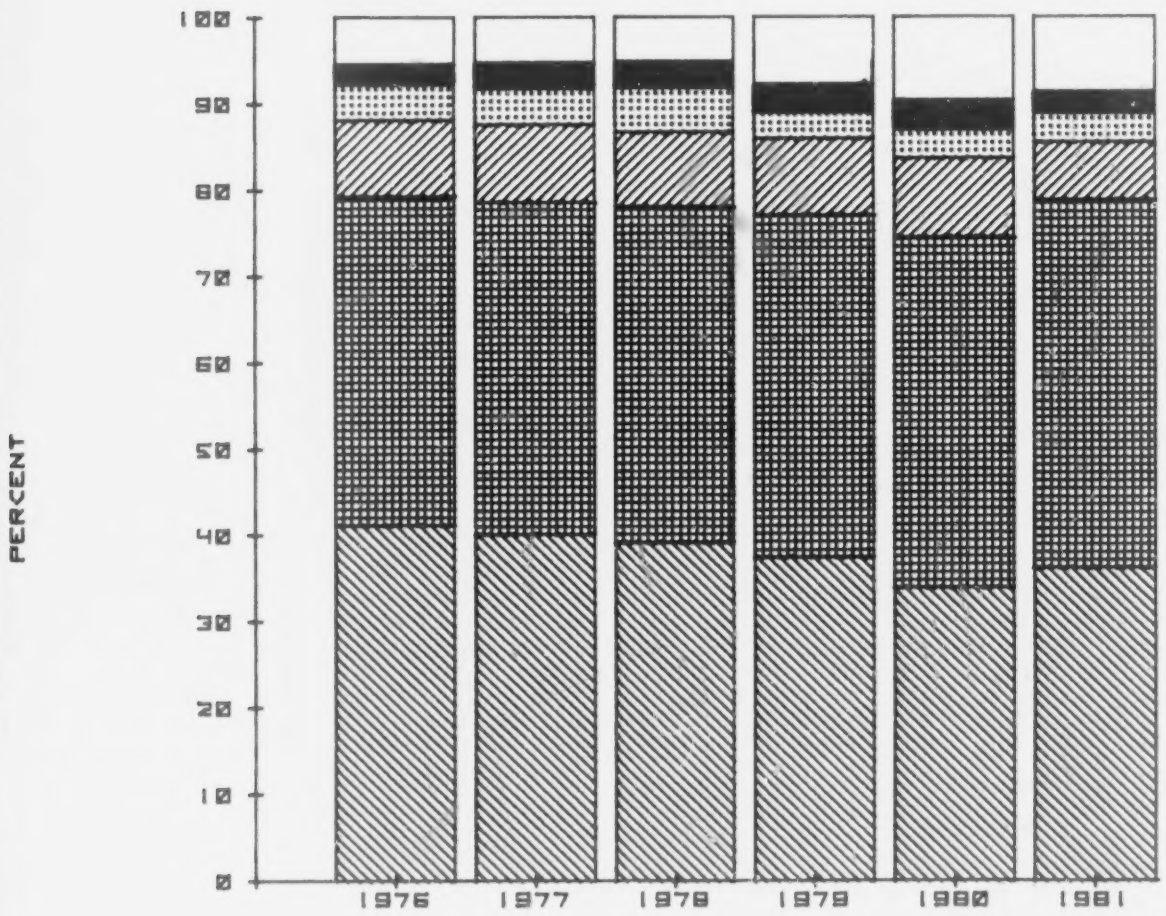
GROSS COLLECTIONS AND COST OF ADMINISTRATION
BY FUND AND BY TAX SOURCE

Fiscal Year Ended June 30, 1981

| Tax Source 1/ | Gross Collections | Cost Of Administration | Cost As Percent Of Collections |
|---|---|---|---|
| General Fund: | | | |
| Alcoholic Beverages 1/ | $ 26,055,786.34 | $ 796,434.70 | 3.06 |
| Sales, Use, and Cigarette 2/ 3/ | 703,167,322.01 | 4,937,616.24 | 0.70 |
| Income Tax | 873,043,988.99 | 6,872,465.41 | 0.79 |
| Severance Tax 4/ | 32,769,926.46 | 23,516.56 | 0.07 |
| Inheritance, Gift and Estate Taxes 2/ | 10,469,146.83 | 376,659.55 | 3.60 |
| Litter Assessment | 11,546.66 | 323.39 | 2.80 |
| Regulatory and Business Licenses, Permits and Fees | 2,888,771.85 | 104,631.39 | 3.62 |
| Other Receipts | 323,478.13 | 46,041.82 | 14.23 |
| Non-Allocable Costs 5/ | .00 | 12,139.89 | --- |
| Total General Fund | $1,648,729,367.27 | $13,169,828.45 | 0.80 |
| Highway Users Fund: | | | |
| Mileage and Fuel Tax 6/ | $ 136,803,157.35 | $ 926,803.73 | 0.71 |
| Motor Vehicle Registrations and Licenses 7/ | 33,733,830.07 | 1,805,837.31 | 6.59 |
| Operators Licenses 8/ | 4,906,186.70 | 5,307,515.15 | 120.08 |
| All Other Motor Vehicle 9/ | 2,849,963.73 | 4,501,816.00 | 191.11 |
| Ports of Entry 10/ | .00 | 3,617,404.20 | --- |
| Total Highway Users Fund | $ 178,293,145.65 | $17,087,269.39 | 10.58 |
| Other Collections: | | | |
| Special Funds 11/ | $ 1,626,376.68 | $ 1,262,026.92 | 77.60 |
| Total Other Collections | $ 1,626,376.68 | $ 1,262,026.92 | 77.60 |
| GRAND TOTAL | $1,828,648,889.60 | $31,519,274.76 | 1.72 |

1/ Taxes listed include related licenses, fees, etc.
2/ Does not reflect cash flow through Old Age Pension Fund.
3/ Sales taxes collected include state sales tax, city sales taxes, county sales taxes, and Regional Transportation District sales tax.
4/ Includes estimated severance tax and final payments on severance tax returns.
5/ Cash management costs of $12,139.89.
6/ Includes gross ton mile, motor fuel, and special fuel taxes.
7/ Includes registrations and licenses, penalty assessments, and specific ownership "A" tax.
8/ Includes drivers' licenses and driving instructors' and school licenses.
9/ Includes titles, master files, driver hearings, and motor vehicle enforcement.
10/ Port of entry administrative costs are a separate line item per state auditor's request.
11/ Includes safety inspection program, motor vehicle dealers' administration, and motor vehicle emissions and traffic safety costs.

## SOURCES OF NET GENERAL FUND REVENUE ADMINISTERED BY REVENUE DEPARTMENT




NET REVENUE FROM STATE SOURCES
DOES NOT INCLUDE FEDERAL FUNDS

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1981

| | |
|---|---|
| Personal Services | $25,954,736 |
| Maintenance and General Purpose | 4,958,594 |
| Total Operating Expense | 30,913,330 |
| Capital Outlay | 605,895 |
| TOTAL ADMINISTRTIVE EXPENSES | $31,519,225 1/ |

1/ Includes federal funds in the amount of $76,716.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1981

| Tax Section | Number of Annual Audits [1] | Assessments | Refunds | Net |
|---|---|---|---|---|
| Field Audits [2] | 20,881 [3] | $27,634,464 | $ 4,653,120 | $22,981,344 |
| Taxpayer Service [4] Withholding Tax | 479 | 681,121 | 101,137 | 579,984 |
| Income Tax | 43,152 | 1,094,335 | 14,757,054 | ( 13,662,719) |
| Sales, Use and Cigarette Tax | 2,567 | 236,009 | 1,340,931 [5] | ( 1,104,922) |
| Mileage & Fuel Tax | 863 | 394,136 | 698,880 [6] | ( 304,744) |
| Severance Tax [7] | 267 | 29,848 | 20,353 | 9,495 |
| GRAND TOTALS | 68,209 | $30,069,913 | $21,571,475 | $ 8,498,438 |

1/ For statistical purposes, audits of taxpayers' records for varying periods of time are annualized. Income tax: 1 return = 1 annual audit; all others: 12 monthly or 4 quarterly returns = 1 annual audit.

2/ Corporate audits and general audits merged as of July 1, 1977 to form Field Audits. Figures shown are the combined figures of these former two sections.

3/ Includes audits of income, sales, use, ton mile, motor and special fuel, withholding, local sales, and other miscellaneous taxes and fees.

4/ New section effective January 1, 1979.

5/ Does not include refunds to exempt entities totaling $2,176,276.

6/ Does not include refunds for off-highway use totaling $2,627,849 or bond refunds totaling $137,472.

7/ Severance Tax added as of January 1, 1978.

# ALCOHOLIC BEVERAGE

**12-46-110** *Fees and taxes - allocation.*
All state license fees and taxes provided for by this article shall be paid to the state licensing authority.

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DRL 442 12 69

# STATE OF COLORADO
## DEPARTMENT OF REVENUE

### MONTHLY REPORT OF EXCISE TAX FOR VINOUS AND SPIRITUOUS LIQUOR, REPEAL BEER AND 3.2% BEER

DO NOT WRITE IN THIS SPACE

SEND TO

DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80203

INSTRUCTIONS

MONTHLY SUMMARY OF TAXABLE TRANSACTION FORMS DRL 440 AND OR DRL 441 MUST BE COMPLETED IN DETAIL AND TOTALS SHOWN IN APPROPRIATE LINES OF BLOCKS I, II AND III BELOW. TOTAL IN "NET TAX DUE" LINES 6, 12 AND 18 MUST BE ENTERED ON BOTTOM LINE OF THIS FORM. TOTAL AMOUNT REMITTED WITH THIS REPORT. ANY TAX CREDITS ENTERED MUST BE ACCOMPANIED BY SUPPORTING DOCUMENTS ATTACH ALL MONTHLY SUMMARY OF TAXABLE TRANSACTION FORMS WITH ANY SUPPORTING DOCUMENTS AND CORRESPONDENCE TO THE BACK OF THIS DRL 442.

RETURN THIS COPY

| USE ACCOUNT NUMBER FOR ALL REFERENCE | LIABILITY INFORMATION | | | | PERIOD COVERED | | DUE DATE | | |
|---|---|---|---|---|---|---|---|---|---|
| | COUNTY | CITY | INDUST. | TYPE LIABILITY DATE | MO. | YR. | MO. | DAY | YR. |
| | | | | | | | | | |

**I 3.2% BEER (ENTER TOTALS FROM FORM DRL 441)** (42-1)

| | | | | |
|---|---|---|---|---|
| 1. | TOTAL GALLONS 8¢ | | (7) | $ |
| 2. | PENALTY 10% | | (1) | $ |
| 3. | INTEREST 1% | | (11) | $ |
| 4. | SUB-TOTAL | | | $ |
| 5. | LESS TAX CREDITS | | (2) | $ |
| 6. | | NET TAX DUE | (8-18) | $ |

**II REPEAL BEER (ENTER TOTALS FROM FORM DRL 441)** (56-1)

| | | | | |
|---|---|---|---|---|
| 7. | TOTAL GALLONS 8¢ | | (7) | $ |
| 8. | PENALTY 10% | | (1) | $ |
| 9. | INTEREST 1% | | (11) | $ |
| 10. | SUB-TOTAL | | | $ |
| 11. | LESS TAX CREDITS | | (2) | $ |
| 12. | | NET TAX DUE | (8-18) | $ |

**III VINOUS AND SPIRITUOUS LIQUOR (ENTER TOTALS FROM FORM DRL 440)** (69-1)

| | | | | |
|---|---|---|---|---|
| 13. | AMOUNT OF TAX DUE | | (7) | $ |
| 14. | PENALTY 10% | | (1) | $ |
| 15. | INTEREST 1% | | (11) | $ |
| 16. | SUB-TOTAL | | | $ |
| 17. | LESS TAX CREDITS | | (2) | $ |
| 18. | | NET TAX DUE | (8-18) | $ |

**TOTAL AMOUNT REMITTED WITH THIS REPORT** (TOTAL OF LINE 6, 12 & 18) → $

MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE

I HEREBY CERTIFY, UNDER PENALTY OF PERJURY, THAT THE STATEMENTS MADE HEREIN, AND ON SUPPORTING DOCUMENTS ARE TO THE BEST OF MY KNOWLEDGE TRUE AND CORRECT.

NAME OF BUSINESS OR TAXPAYER | AGENT OR OFFICER | TITLE | DATE

## BEER, WINE AND SPIRITUOUS LIQUOR TAX RATES 1/

| | |
|---|---|
| Beer | 8¢ per gallon |
| Wine, 14% and under | 6¢ per quart or fraction thereof<br>6.3¢ per liter |
| Wine, over 14% | 9¢ per quart or fraction thereof<br>9.5¢ per liter |
| Spirituous Liquors | 27¢ per pint or fraction thereof<br>57¢ per liter |
| Spirituous Liquors, 2 oz. or less | 5¢ per bottle |

1/ New tax rates effective July 1, 1981:

| | |
|---|---|
| Beer | 8¢ per gallon |
| Wine | 7.33¢ per liter |
| Spirituous Liquors | 60.26¢ per liter |

LIQUOR ENFORCEMENT DIVISION
COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30, 1979 - 1981

| Gross Receipts: | 1979 | 1980 | 1981 |
|---|---|---|---|
| License Fees | $ 342,536.71 | $ 322,196.89 | $ 315,605.00 |
| 3.2% Beer Tax | 1,074,073.85 | 1,107,234.08 | 1,201,185.34 |
| Repeal Beer Tax | 5,099,002.50 | 5,117,269.29 | 5,315,174.13 |
| Wine, 14% and Under Tax | 1,747,884.27 | 1,737,636.11 | 1,746,260.71 |
| Wine, Over 14% Tax | 255,313.57 | 260,431.83 | 308,385.17 |
| Spirituous Liquors Tax | 16,081,046.46 | 15,274,115.46 | 15,447,147.57 |
| 85% Liquor Licenses from Local Government | 1,516,011.44 | 1,533,998.21 | 1,572,372.90 |
| Total Receipts | $26,115,868.80 | $25,352,881.87 | $25,906,130.82 |
| Less Refunds: | | | |
| Licenses | $ 3,940.00 | $ 4,091.25 | $ 5,822.75 |
| 3.2% Beer Tax | .00 | .00 | .00 |
| Total Refunds | $ 3,940.00 | $ 4,091.25 | $ 5,822.75 |
| NET RECEIPTS | $26,111,928.80 | $25,348,790.62 | $25,900,308.07 |
| Summary of Net Receipts: | | | |
| Receipts from Taxes | $24,257,320.65 | $23,496,686.77 | $24,018,152.92 |
| Receipts from License Fees and Miscellaneous Income | 1,854,608.15 | 1,852,103.85 | 1,882,155.15 |
| TOTAL | $26,111,928.80 | $25,348,790.62 | $25,900,308.07 |

LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1981

| | | | |
|---|---|---|---|
| RECEIPTS FROM LICENSE FEES | | | |
| 3.2% Retail Beer | | $ 50,500.00 | |
| 3.2% Wholesale Beer | | 6,400.00 | |
| 3.2% Beer Manufacturer | | 100.00 | |
| 3.2% Beer, Special Events | | 2,530.00 | |
| Liquor Store Retail | | 58,050.00 | |
| Drug Store Retail | | 4,650.00 | |
| Hotel & Restaurant - Beer & Wine | | 4,225.00 | |
| Hotel & Restaurant - Beer, Wine & Spirituous | | 40,850.00 | |
| Club License - Malt, Vinous & Spirituous | | 5,750.00 | |
| Dining Car | | 3,325.00 | |
| Brewery (Beer) | | 500.00 | |
| Winery | | .00 | |
| Distillery | | .00 | |
| Wholesale Liquor | | 22,000.00 | |
| Wholesale Repeal Beer | | 38,500.00 | |
| Importer | | 34,750.00 | |
| Beer, Wine, Liquor, Special Events | | 9,625.00 | |
| Tavern License | | 33,550.00 | |
| Performing Arts | | 150.00 | |
| Racetrack | | 150.00 | |
| 85% Liquor Licenses from Local Government | | 1,572,372.90 | |
| | | $ 1,887,977.90 | |
| Less Adjustments: Liquor, Wine and Spirits Licenses | | 5,417.75 | |
| Less Adjustments: Beer Licenses | | 405.00 | |
| Total | | | $ 1,882,155.15 |
| RECEIPTS FROM EXCISE TAX | | | |
| 3.2% Beer Tax | $ 1,201,185.34 | | |
| Less Refunds | .00 | $ 1,201,185.34 | |
| Intoxicating Liquor Tax | | 22,816,967.58 | |
| Total | | | $24,018,152.92 |
| TOTAL RECEIPTS | | | $25,900,308.07 |

LIQUOR ENFORCEMENT DIVISION
TAXABLE GALLONS OF BEER, WINE AND SPIRITUOUS LIQUORS

Fiscal Years Ended June 30, 1972 - 1981

| Year | Beer | Wine | Spirituous Liquors |
|---|---|---|---|
| 1981 | 81,454,492 | 8,132,712 | 7,151,459 |
| 1980 | 77,806,291 | 7,963,572 | 7,071,349 |
| 1979 | 77,163,455 | 7,992,055 | 7,444,929 |
| 1978 | 70,425,277 | 6,751,745 | 6,746,759 |
| 1977 | 66,868,827 | 5,667,922 | 5,847,503 |
| 1976 | 63,318,591 | 5,885,129 | 6,511,700 |
| 1975 | 62,348,411 | 5,161,715 | 6,026,457 |
| 1974 | 57,152,047 | 5,061,468 | 5,765,056 |
| 1973 | 51,866,492 | 4,817,222 | 5,606,520 |
| 1972 | 43,480,336 | 4,036,111 | 5,351,590 |

## LIQUOR LICENSES IN FORCE

| TYPE ISSUED | CALENDAR YEAR 1979 | 1980 |
|---|---|---|
| Hotel and Restaurant | 1,613 | 1,680 |
| Tavern | 1,338 | 1,389 |
| Retail Drug Stores | 102 | 96 |
| Retail Liquor Stores | 1,179 | 1,189 |
| Retail Beer and Wine | 153 | 171 |
| Retail Clubs | 226 | 229 |
| Retail Arts | 8 | 6 |
| Retail Race Tracks | 6 | 6 |
| Retail Public Transportation | 179 1/ | 185 1/ |
| Beer, Wine, Spirituous, Special Events | 580 | 647 |
| 3.2% Beer Special Events | 367 | 471 |
| Importers | 148 | 144 |
| Retail 3.2% Beer | 2,110 | 2,083 |
| Repeal Breweries | 1 | 1 |
| Wineries | 1 | 1 |
| Wholesale Liquor | 23 | 20 |
| Wholesale Repeal Beer | 92 | 82 |
| 3.2% Breweries | 1 | 1 |
| Wholesale 3.2% Beer | 69 | 65 |
| Ethyl Alcohol | 215 | 99 |
| Gambling Permits | 14 | 35 |
| TOTAL LICENSES | 8,425 | 8,600 |

1/ Denotes actual number of transportation vehicles licensed.

TOTAL NUMBER OF STATE LIQUOR LICENSES ISSUED BY COUNTY

| County | Calendar Year 1976 | 1977 | 1978 | 1979 | 1980 |
|---|---|---|---|---|---|
| Adams | 351 | 361 | 356 | 375 | 370 |
| Alamosa | 42 | 42 | 38 | 40 | 45 |
| Arapahoe | 331 | 361 | 368 | 397 | 432 |
| Archuleta | 27 | 29 | 25 | 33 | 33 |
| Baca | 12 | 12 | 12 | 12 | 11 |
| Bent | 12 | 15 | 14 | 17 | 17 |
| Boulder | 261 | 266 | 284 | 297 | 304 |
| Chaffee | 68 | 71 | 61 | 72 | 79 |
| Cheyenne | 9 | 9 | 8 | 9 | 10 |
| Clear Creek | 55 | 54 | 53 | 59 | 56 |
| Conejos | 31 | 27 | 26 | 28 | 29 |
| Costilla | 22 | 22 | 18 | 21 | 21 |
| Crowley | 5 | 8 | 7 | 6 | 14 |
| Custer | 11 | 11 | 9 | 11 | 10 |
| Delta | 47 | 48 | 46 | 48 | 51 |
| Denver | 1,016 | 1,000 | 1,005 | 1,000 | 1,065 |
| Dolores | 12 | 12 | 12 | 11 | 11 |
| Douglas | 43 | 46 | 46 | 53 | 45 |
| Eagle | 111 | 122 | 113 | 109 | 127 |
| Elbert | 11 | 11 | 10 | 9 | 10 |
| El Paso | 485 | 511 | 498 | 545 | 583 |
| Fremont | 83 | 85 | 93 | 95 | 106 |
| Garfield | 85 | 85 | 91 | 92 | 103 |
| Gilpin | 27 | 26 | 22 | 20 | 20 |
| Grand | 95 | 100 | 98 | 93 | 100 |
| Gunnison | 72 | 74 | 63 | 72 | 90 |
| Hinsdale | 14 | 13 | 11 | 14 | 14 |
| Huerfano | 37 | 39 | 34 | 41 | 42 |
| Jackson | 20 | 23 | 22 | 21 | 20 |
| Jefferson | 439 | 444 | 462 | 485 | 493 |
| Kiowa | 3 | 3 | 4 | 4 | 4 |
| Kit Carson | 28 | 27 | 28 | 31 | 29 |
| Lake | 41 | 45 | 39 | 40 | 41 |
| La Plata | 98 | 108 | 112 | 122 | 120 |
| Larimer | 259 | 292 | 292 | 305 | 358 |
| Las Animas | 82 | 85 | 85 | 78 | 90 |
| Lincoln | 15 | 16 | 21 | 21 | 23 |
| Logan | 49 | 51 | 47 | 49 | 59 |
| Mesa | 131 | 144 | 151 | 168 | 187 |
| Mineral | 10 | 12 | 9 | 12 | 14 |
| Moffat | 36 | 37 | 39 | 39 | 41 |
| Montezuma | 43 | 50 | 47 | 51 | 63 |
| Montrose | 68 | 71 | 72 | 71 | 73 |
| Morgan | 69 | 69 | 66 | 68 | 75 |
| Otero | 64 | 66 | 68 | 62 | 69 |
| Ouray | 18 | 18 | 16 | 20 | 19 |
| Park | 33 | 37 | 37 | 41 | 42 |
| Phillips | 13 | 14 | 14 | 11 | 10 |
| Pitkin | 112 | 115 | 111 | 109 | 113 |
| Prowers | 39 | 40 | 38 | 43 | 43 |
| Pueblo | 341 | 351 | 344 | 356 | 350 |
| Rio Blanco | 28 | 25 | 25 | 27 | 27 |
| Rio Grande | 38 | 37 | 36 | 34 | 38 |
| Routt | 80 | 75 | 76 | 77 | 88 |
| Saguache | 28 | 25 | 27 | 25 | 29 |
| San Juan | 14 | 14 | 16 | 14 | 14 |
| San Miguel | 33 | 33 | 30 | 31 | 36 |
| Sedgwick | 13 | 14 | 15 | 15 | 13 |
| Summit | 92 | 106 | 106 | 108 | 113 |
| Teller | 44 | 50 | 50 | 52 | 55 |
| Washington | 12 | 11 | 10 | 14 | 16 |
| Weld | 232 | 237 | 243 | 251 | 260 |
| Yuma | 25 | 28 | 32 | 32 | 30 |
| STATE TOTALS | 6,025 1/ | 6,233 2/ | 6,211 3/ | 6,458 4/ | 6,845 5/ |

1/ In addition to this figure, 389 Special Event Liquor Licenses and 399 Special Event 3.2% Beer Licenses were issued in 1976.
2/ In addition to this figure, 475 Special Event Liquor Licenses and 406 Special Event 3.2% Beer Licenses were issued in 1977.
3/ In addition to this figure, 526 Special Event Liquor Licenses and 410 Special Event 3.2% Beer Licenses were issued in 1978.
4/ In addition to this figure, 580 Special Event Liquor Licenses and 367 Special Event 3.2% Beer Licenses were issued in 1979.
5/ In addition to this figure, 647 Special Event Liquor Licenses and 471 Special Event 3.2% Beer Licenses were issued in 1980.

## VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1979 - 1981

| ACTIONS | 1979 | 1980 | 1981 |
|---|---|---|---|
| State Administrative Hearings | 34 | 43 | 60 |
| State Revocations | 3 | 7 | 2 |
| State Denials | 7 | 14 | 4 |
| Court Cases | 300 | 376 | 197 |
| TOTAL | 344 | 440 | 263 |

## ACTIVITIES OF FIELD MEN

Fiscal Years Ended June 30, 1979 - 1981

| DESCRIPTION | 1979 | 1980 | 1981 |
|---|---|---|---|
| Investigations | 29,820 | 23,179 | 12,951 |
| Inspections | 9,289 | 9,573 | 6,490 |
| Court Trials | 300 | 376 | 197 |
| Information Contacts | 10,991 | 14,491 | 20,406 |
| Violation Reports | 669 | 1,102 | 1,398 |
| Summons-Arrests | 352 | 549 | 328 |
| Complaints | 964 | 1,152 | 1,391 |
| Training Sessions Held | 213 | 1,220 | 3,872 |
| TOTAL | 52,598 | 51,642 | 47,033 |

# CIGARETTE TAX

**39-28-103** *tax levied.* There is levied and shall be collected and paid to the department a tax upon the sale of cigarettes by wholesalers of five mills on each cigarette.

BEST AVAILABLE COPY

DR 221 (REV. 12/79)

# COLORADO CIGARETTE TAX RETURN

DO NOT WRITE IN THIS SPACE

SEND TO:
COLORADO
DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80261
(303) 839-3761

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

RECEIVED

RETURN THIS COPY

IMPORTANT — FAILURE TO COMPLY WITH THE REPORTING AND OTHER REQUIREMENTS OF TITLE 39, SESSION LAWS OF COLORADO 1973 IS A VIOLATION SUBJECTING THE VIOLATOR TO THE PENALTIES PRESCRIBED

| Use ACCOUNT NUMBER for All References | LIABILITY INFORMATION | | | | | ACT | PERIOD Covered | | | DUE Date | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cnty | City | Indust. | Type | Liab. Date | | Mo. | Mo. | Yr. | Mo. | Day | Yr. |
| | | | | | | | | | | | | |

MAKE REMITTANCE PAYABLE TO:
COLORADO DEPT
of REVENUE

SS No. 1 SS No. 2 *FEIN

* *If Federal Employers Identification Number (FEIN) is pre-printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.*

| FOR REPORT PERIOD (Report all quantities in Packages) | COLUMN A Total Pkgs. Cigarettes Stamped | COLUMN B Total Pkgs. Cigarettes Unstamped | COLUMN C Number of Meter Units x 10 | COLUMN D Number of Decal Stamps | COLUMN E Number of Fuson Stamps |
|---|---|---|---|---|---|
| 1. Beginning inventory | | | | | |
| 2. Purchased | | | | | |
| 3. TOTAL | | | | | |
| 4. Less: Ending inventory | | | | | |
| 5. Total for period | | | | | |

6. DIFFERENCE (Line 5 .... Column B less Column C less Column D less Column E)

| AMOUNT OF TAX | | Code | |
|---|---|---|---|
| 7. Lines 5, Column C, x 10¢ | $ | | |
| 8. Less: Wholesaler's 4% Discount | $ | | |
| 9. Net tax by meter | | (07) | $ |
| 10. Line 5, Column D, x 10¢ | $ | | |
| 11. Less: Wholesaler's 4% Discount | $ | | |
| 12. Net Tax By Decal Stamps | | (05) | $ |
| 13. Line 5, Column E, x 10¢ | $ | | |
| 14. Less: Wholesaler's 4% Discount | $ | | |
| 15. Net Tax By Fuson Stamps | | (05) | $ |
| 16. TOTAL: Net Tax Used For Period | | | $ |

ADDITIONAL INFORMATION REQUIRED:

Colorado Meter Serial No.(s) _____

Ascending Register Reading — Ending _____
Beginning _____

Descending Register Reading — Ending _____
Beginning _____

Number of packages sold without Colorado Stamp (Interstate, Government or Licensed Wholesalers) _____

Number of packages returned to manufacturer unsalable and reported for tax credit on Form DR 227A _____

I hereby certify, under penalty of perjury, in the second degree that the statements made herein are, to the best of my knowledge, true and correct.



Name of Business or Taxpayer _____ Agent or Officer _____ Title _____ Date _____

## CIGARETTE TAX

Fiscal Years Ended June 30, 1973 - 1981

| Year | Gross Amount | Wholesaler's Discount | Gross Collections | Refunds | Net Collections |
|---|---|---|---|---|---|
| 1981 1/ | $38,955,256 | $1,558,210 | $37,397,046 | $287,320 | $37,109,726 |
| 1980 1/ | $36,563,723 | $1,462,549 | $35,101,174 | $242,228 | $34,858,946 |
| 1979 1/ | $35,359,658 | $1,414,386 | $33,945,272 | $241,498 | $33,703,774 |
| 1978 2/ | $51,027,005 | $2,041,080 | $48,985,925 | $259,454 | $48,726,471 |
| 1977 1/ | $34,238,753 | $1,369,550 | $32,869,203 | $135,287 | $32,733,916 |
| 1976 1/ | $33,955,476 | $1,358,219 | $32,597,257 | $103,346 | $32,493,911 |
| 1975 1/ | $32,826,988 | $1,313,079 | $31,513,909 | $112,063 | $31,401,846 |
| 1974 1/ | $32,435,314 | $1,297,413 | $31,137,901 | $ 68,529 | $31,069,372 |
| 1973 3/ | $16,299,600 | $ 977,976 | $15,321,624 | $ 41,849 | $15,279,775 |

## DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS

Fiscal Years Ended June 30, 1973 - 1981

| Year | Cities' and Counties' Shares 4/ | State's Share |
|---|---|---|
| 1981 | $17,692,653 | $19,417,073 |
| 1980 | $16,921,047 | $17,937,900 |
| 1979 | $16,200,081 | $17,503,692 |
| 1978 | $16,130,826 | $32,595,645 |
| 1977 | $15,563,552 | $17,170,363 |
| 1976 | $15,587,350 | $16,906,562 |
| 1975 | $15,257,222 | $16,144,625 |
| 1974 | $12,278,418 | $18,790,954 |
| 1973 | $ Ø | $15,279,775 |

1/ Tax rate equivalent to 10¢ per pack.
2/ Tax rate equivalent to 15¢ per pack.
3/ Tax rate equivalent to 5¢ per pack.
4/ Based on time of distribution rather than entitlement per statute. Cities' and counties' shares are based on 46% of gross amount (32% for fiscal 1978 only).

# INCOME TAX

**39-22-104** *Normal tax imposed.* (1) a tax determined in accordance with the rates set forth in subsection (2) is imposed for each taxable year on the Colorado taxable income of each individual, estate and trust.

**39-22-301** *Corporate tax imposed.* (1) a tax is imposed on each domestic and foreign corporation doing business in Colorado.

BEST AVAILABLE COPY

# 1980 FORM 104-THE LONG FORM

## COLORADO INDIVIDUAL INCOME TAX RETURN

(13) FOR CALENDAR YEAR 1980 OR FISCAL YEAR ENDING _____

PLACE LABEL HERE

| FIRST NAME AND INITIAL | LAST NAME | SOCIAL SECURITY NUMBER |
|---|---|---|
| YOURSELF | | |
| SPOUSE | | |
| ADDRESS | | SCHOOL DISTRICT NUMBER |
| CITY | STATE / ZIP CODE | COUNTY |

**FILING STATUS** CHECK ONE

(1) ☐ SINGLE (3) ☐ MARRIED FILING COMBINED RETURN

(2) ☐ MARRIED FILING JOINT RETURN (4) ☐ MARRIED FILING ON A SEPARATE FORM

**EXEMPTIONS**

(5A) ☐ YOURSELF ☐ 65 OR OVER ☐ BLIND } ENTER NUMBER OF BOXES CHECKED ON 5A AND B ▶

(B) ☐ SPOUSE ☐ 65 OR OVER ☐ BLIND }

ALWAYS CHECK BLOCK LABELED YOURSELF. CHECK OTHER BLOCKS IF THEY APPLY

(C) NUMBER OF DEPENDENT CHILDREN AND OTHER DEPENDENTS CLAIMED (C)

(D) MENTALLY RETARDED DEPENDENT (D)

(6) TOTAL NUMBER OF EXEMPTIONS CLAIMED ● (6)

(7) IF THIS IS A COMBINED RETURN, SHOW NUMBER OF EXEMPTIONS CLAIMED BY (A) YOURSELF ☐ (B) SPOUSE ☐

GO TO LINE 8 ON THE BACK OF THE FORM

ATTACH WITHHOLDING FORMS HERE

(42) ADJUSTED GROSS INCOME FROM LINE 28, PAGE 2. IF THIS IS A COMBINED RETURN, SHOW ADJUSTED GROSS INCOME FOR (A) YOURSELF $ (B) SPOUSE $ (C) TOTAL ■ (42) $

**TAX**

(43) TAX FROM LINE 41, PAGE 2, OR FROM A TAX TABLE. IF THIS IS A COMBINED RETURN, SHOW TAX FOR (A) YOURSELF $ (B) SPOUSE $ (C) TOTAL ■ (43) $

(44) CREDIT AGAINST INCOME TAXES FOR 1980 INCOME TAX YEAR. ENTER 20% OF LINE 43 ● (44) $

(45) NET NORMAL TAX. LINE 43 MINUS LINE 44 (45) $

(46) SURTAX (COMBINED, IF APPLICABLE) FROM THE SURTAX SCHEDULE ● (46) $

(47) TOTAL TAX. ADD LINES 45 AND 46 (47) $

**CREDITS**

(48) COLORADO INCOME TAX WITHHELD. ATTACH WITHHOLDING FORMS ● (48) $

(49) PROPERTY TAX/RENT/HEAT CREDIT FROM FORM 104 PTC ● (49) $

(50) ESTIMATED TAX AND/OR EXTENSION PAYMENTS OR CREDITS ● (50) $

(51) RESIDENTIAL ENERGY CREDIT OR CREDITS FROM FORM 104 CR ● (51) $

(52) TOTAL CREDITS. ADD LINES 48 THROUGH 51 (52) $

ATTACH CHECK OR MONEY ORDER HERE

**REFUND OR BALANCE DUE**

(53) IF LINE 52 IS LARGER THAN LINE 47, ENTER AMOUNT COLORADO OWES YOU (53) $

(54) **COLORADO NONGAME WILDLIFE PROGRAM.** CHECK IF YOU WISH TO DESIGNATE ☐ $1, ☐ $5, ☐ $10, OR $ _____ (WRITE IN AMOUNT) OF YOUR TAX REFUND TO THIS PROGRAM. IF THIS IS A JOINT OR A COMBINED RETURN, CHECK IF SPOUSE WISHES TO DESIGNATE ☐ $1, ☐ $5, OR ☐ $10, OR $ _____ (WRITE IN AMOUNT) ● (54) $

(55) AMOUNT OF OVERPAYMENT (LINE 52 MINUS LINE 54) YOU WISH TO HAVE **REFUNDED TO YOU** ● (55) $

(56) IF LINE 47 IS LARGER THAN LINE 52, ENTER THE AMOUNT YOU OWE COLORADO. MAKE CHECK OR MONEY ORDER PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE. INCLUDE PENALTY ● $ _____ AND INTEREST ● $ _____ IF APPLICABLE ● (56) $

(57) AMOUNT OF OVERPAYMENT YOU WISH CREDITED TO 1981 ESTIMATED TAX ● (57) $

MAIL TO THE COLORADO DEPARTMENT OF REVENUE, 1375 SHERMAN STREET, DENVER, COLORADO 80261

I DECLARE THIS RETURN TO BE TRUE, CORRECT AND COMPLETE UNDER PENALTY OF PERJURY IN THE SECOND DEGREE

(Your signature) (Date)

(Spouse's signature, if this is a joint or combined return) (Date)

(Name of individual or firm preparing return) (Date)

## INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

Statutory Brackets and Rates

| Taxable Income Over | | But Not Over | Rate % |
|---|---|---|---|
| $ 0 | - | $ 1,000 | 3 |
| $1,000 | - | $ 2,000 | 3 1/2 |
| $2,000 | - | $ 3,000 | 4 |
| $3,000 | - | $ 4,000 | 4 1/2 |
| $4,000 | - | $ 5,000 | 5 |
| $5,000 | - | $ 6,000 | 5 1/2 |
| $6,000 | - | $ 7,000 | 6 |
| $7,000 | - | $ 8,000 | 6 1/2 |
| $8,000 | - | $ 9,000 | 7 |
| $9,000 | - | $10,000 | 7 1/2 |
| Over | | $10,000 | 8 |

The statutory rates are those as shown above. However, a reduction in the tax is in effect in the form of a tax credit which is equal to 1/200 of net taxable income not in excess of $11,127. The effect of this credit is to lower certain statutory percentages by 1/2 of 1%. The tax brackets are indexed for inflation and are adjusted each year by 106% or as determined by the general assembly. Each year the inflation factor will be applied to the amounts derived for the prior year so that the effect will be cumulative. The inflation factor for 1978 is 106%; 1979 is 107%; 1980 is 109%; cumulative, 123.63%.

1980 Tax Brackets and Rates With Credit and Indexing

| Taxable Income Over | | But Not Over | Rates |
|---|---|---|---|
| $ 0 | - | $ 1,236 | 2.5% of Taxable Income |
| $ 1,236 | - | $ 2,473 | $ 30.90 + 3.0% of excess over $ 1,236 |
| $ 2,473 | - | $ 3,709 | $ 68.01 + 3.5% of excess over $ 2,473 |
| $ 3,709 | - | $ 4,945 | $111.27 + 4.0% of excess over $ 3,709 |
| $ 4,945 | - | $ 6,181 | $160.71 + 4.5% of excess over $ 4,945 |
| $ 6,181 | - | $ 7,418 | $216.33 + 5.0% of excess over $ 6,181 |
| $ 7,418 | - | $ 8,654 | $278.13 + 5.5% of excess over $ 7,418 |
| $ 8,654 | - | $ 9,890 | $346.11 + 6.0% of excess over $ 8,654 |
| $ 9,890 | - | $11,127 | $420.27 + 6.5% of excess over $ 9,890 |
| $11,127 | - | $12,363 | $500.68 + 7.5% of excess over $11,127 |
| Over | | $12,363 | $593.38 + 8.0% of excess over $12,363 |

## 1980 SURTAX

The surtax is imposed on the Colorado gross income which consists of dividends and interest of natural persons who are residents of Colorado at the rate of 2% upon such income which exceeds $15,000 per taxpayer.

## CORPORATION INCOME TAX RATES

Corporations are taxable at the rate of 5% applied to net income derived from Colorado sources. An alternative tax computation of 1/2 of 1% of gross receipts is available to any corporation (1) whose annual gross sales amount to not more than $100,000 and (2) whose corporation does not own or rent real estate within Colorado. See Legislative Digest.

INCOME TAX: NUMBER OF TAXABLE AND NONTAXABLE RETURNS

July 1, 1980 through June 30, 1981

| Type of Return | Total | Taxable | Nontaxable |
|---|---|---|---|
| Individual [1/] | 1,387,014 | 1,125,086 | 261,928 |
| Corporation | 53,814 | 23,091 | 30,723 |
| Fiduciary | 26,652 | 4,782 | 21,870 |
| Partnership [2/] | 24,911 | Ø | 24,911 |
| TOTALS | 1,492,391 | 1,152,959 | 339,432 |

1/ Includes returns filed only for food sales tax refunds and property tax refunds.

2/ Partnership income tax returns are information only returns.

## INCOME TAX: TAX LIABILITY BY TYPE OF RETURN [1]

| Fiscal Year Ended June 30 | Total | Individual [2] [3] | Corporation [3] | Fiduciary [3] |
|---|---|---|---|---|
| 1981 | $675,941,145 | $560,191,981 | $114,279,344 | $1,469,820 |
| 1980 | $590,601,763 | $488,025,116 | $101,415,602 | $1,161,045 |
| 1979 | $530,206,624 | $438,419,711 | $ 90,775,872 | $1,011,041 |
| 1978 | $462,933,636 | $391,072,405 | $ 70,970,854 | $ 890,377 |
| 1977 | $391,391,724 | $333,918,953 | $ 56,682,161 | $ 790,610 |
| 1976 | $344,099,457 | $289,244,212 | $ 54,017,892 | $ 837,353 |
| 1975 | $311,217,140 | $261,762,211 | $ 48,755,885 | $ 699,044 |
| 1974 | $268,889,819 | $223,964,174 | $ 44,180,147 | $ 745,498 |
| 1973 | $228,262,471 | $188,634,854 | $ 38,993,022 | $ 634,595 |
| 1972 | $186,432,484 | $153,123,330 | $ 32,797,807 | $ 511,347 |

1/ Excludes assessments and gross income tax from oil and gas production.
2/ Includes surtax.
3/ Amount reported for 1972-1980 is after credit for taxes paid to other states (not applicable to corporate returns), investment tax credit, inventory credit, new business facilities credit, and pollution control property tax credit. For 1981, the tax liability reported is before credits.

## INCOME TAX: SURTAX LIABILITY BY TYPE OF RETURN

| Fiscal Year Ended June 30 | Individual |
|---|---|
| 1981 | $7,034,721 |
| 1980 | $4,357,491 |
| 1979 | $8,167,104 |
| 1978 | $6,383,039 |
| 1977 | $6,477,501 |
| 1976 | $5,844,882 |
| 1975 | $5,355,323 |
| 1974 | $3,983,756 |
| 1973 | $2,849,479 |
| 1972 | $2,557,580 |

## INCOME TAX: TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS [1/] [2/]
Fiscal Year Ended June 30, 1981

| | Individual | | Corporation | | Fiduciary | |
|---|---|---|---|---|---|---|
| | - - - - - - - - - - - - - Thousands of Dollars - - - - - - - - - - - - - | | | | | |
| Total Tax Liability | | | | | | |
| Normal Tax | $553,157 | | $114,279 | | $1,470 | |
| Surtax | 7,035 | | 0 | | 0 | |
| Oil and Gas Tax | (5) | | 0 | | 0 | |
| Interest | 116 | | 260 | | 1 | |
| Penalties | 88 | | 46 | | 1 | |
| Total Tax Liability | | $560,391 | | $114,585 | | $1,472 |
| Less Credits | | | | | | |
| 20% Normal Tax Credit | $107,799 | | $ 0 | | $ 217 | |
| Food Sales Tax Credit | 1,359 | | 0 | | 0 | |
| Old Age Property Tax & Heat Credits | 24,362 | | 0 | | 0 | |
| General Property Tax Credit | 33 | | 0 | | 0 | |
| New Business Facilities Credit | * | | 589 | | 0 | |
| Investment Tax Credit | * | | 12,958 | | 0 | |
| Inventory Tax Credit | * | | 2,528 | | 0 | |
| Pollution Control Tax Credit | * | | 441 | | 0 | |
| 104 CR Credits | 24,134 | | 0 | | 23 | |
| Interest Paid | 207 | | 233 | | 0 | |
| Total Credits | | $157,894 | | $ 16,749 | | $ 240 |
| Net Tax Liability | | $402,497 | | $ 97,836 | | $1,232 |
| Payments | | | | | | |
| Cash | $ 31,283 | | $ 23,199 | | $1,089 | |
| Withholding [3/] | 625,123 | | 0 | | 0 | |
| Estimates | 61,933 | | 99,681 | | 198 | |
| Accounts Receivable | 3,076 | | 1,160 | | 21 | |
| Total Payments | | $721,415 | | $124,040 | | $1,308 |
| Less Overpayments | | | | | | |
| Refunded | $307,957 | | $ 18,954 | | $ 76 | |
| Credited to Estimates | 10,203 | | 7,250 | | 0 | |
| Non-game Wildlife Check-off | 758 | | 0 | | 0 | |
| Total Overpayments | | $318,918 | | $ 26,204 | | $ 76 |
| Net Tax Liability | | $402,497 | | $ 97,836 | | $1,232 |

1/ Does not include audit adjustments.
2/ Sum of items may not equal totals due to rounding.
3/ Includes oil and gas withholding.
* Included in 104 CR Credits.

## INDIVIDUAL INCOME TAX - REFUNDS ISSUED

| Fiscal Year Ended June 30 | Number of Returns | Total Refund | Average Refund Per Return |
|---|---|---|---|
| 1981 | 1,171,115 | $307,790,037 a/ | $262.82 |
| 1980 | 1,218,753 | $238,513,991 a/ | $195.70 |
| 1979 | 1,017,140 | $160,295,505 a/ | $157.59 |
| 1978 | 994,429 | $151,451,987 a/ | $152.30 |
| 1977 | 951,624 | $116,005,744 a/ | $121.90 |
| 1976 | 1,414,882 | $111,146,637 a/ | $ 78.56 |

a/ Includes food sales tax refunds, property tax and heat credit refunds and income tax refunds.

## CORPORATE INCOME TAX - REFUNDS ISSUED

| Fiscal Year Ended June 30 | Number of Returns | Total Refund | Average Refund Per Return |
|---|---|---|---|
| 1981 | 7,715 | $22,167,919 | $2,873.35 |
| 1980 | 5,480 | $13,508,888 | $2,465.13 |
| 1979 | 3,799 | $ 6,936,552 | $1,825.89 |
| 1978 | 4,639 | $ 8,600,833 | $1,854.03 |
| 1977 | 3,572 | $ 7,639,911 | $2,138.83 |
| 1976 | 4,301 | $ 8,788,812 | $2,043.43 |

## FIDUCIARY INCOME TAX - REFUNDS ISSUED

| Fiscal Year Ended June 30 | Number of Returns | Total Refund | Average Refund Per Return |
|---|---|---|---|
| 1981 | 419 | $111,021 | $265.68 |
| 1980 | 202 | $ 57,734 | $285.81 |
| 1979 | 356 | $ 73,665 | $206.92 |
| 1978 | 339 | $106,298 | $313.56 |
| 1977 | 349 | $ 74,859 | $214.50 |
| 1976 | 281 | $ 59,643 | $212.25 |

INCOME TAX: NUMBER OF INDIVIDUAL RETURNS
AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1971 - 1981

| Year | Number of Returns | Adjusted Gross Income | Average Adjusted Gross Income |
|---|---|---|---|
| 1981 1/ | 1,357,228 | $21,260,431,220 | $15,665 |
| 1980 1/ | 1,323,712 | $18,755,050,769 | $14,169 |
| 1979 1/ | 1,218,132 | $16,883,884,373 | $13,860 |
| 1978 1/ | 1,113,020 | $14,093,839,518 | $12,663 |
| 1977 1/ | 1,078,924 | $12,581,818,057 | $11,661 |
| 1976 1/ | 1,025,177 | $11,358,366,036 | $11,079 |
| 1975 | 1,225,241 | $10,773,376,545 | $ 8,793 |
| 1974 | 1,146,055 | $ 9,571,059,643 | $ 8,351 |
| 1973 | 1,067,158 | $ 8,436,459,707 | $ 7,906 |
| 1972 | 984,013 | $ 7,333,752,278 | $ 7,453 |
| 1971 | 937,577 | $ 6,525,271,751 | $ 6,960 |

1/ The number of returns is lower and the average adjusted gross income is higher when compared to previous years due to the switch to the dual column, single return reporting method for married taxpayers filing separately.

RETURNS FILED FOR PROPERTY TAX REFUND

| Fiscal Years Ended June 30th | Number of Returns | Amount of Refund or Credit |
|---|---|---|
| 1972 | 10,898 | $ 313,859 |
| 1973 | 12,547 | $ 990,496 |
| 1974 | 29,782 | $ 2,641,784 |
| 1975 | 40,212 | $ 6,808,733 |
| 1976 | 50,492 | $ 9,572,545 |
| 1977 | 58,875 | $11,002,728 |
| 1978 | 72,074 | $13,016,992 |
| 1979 | 76,291 | $15,651,476 |
| 1980 | 78,608 | $22,157,250 |
| 1981 | 70,954 | $24,361,699 |

HISTORICAL OVERVIEW
COLORADO OLD AGE PROPERTY TAX AND HEAT CREDITS

| Return For Calendar Year | State Fiscal Year | Effective Date | Maximum Credit | Income Base/Maximum Single | Income Base/Maximum Married | Credit Phaseout Over The Income Base | Net Worth | Number Returns Filed | Average Credit | Dollar Cost ($000) | Percent Covered Property Tax | Percent Covered Rent | Other | Enacting Bill |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1971 | 1972 | 7/1/71[1/] | 200 | 500<br>2,400 | 1,800<br>3,700 | 10.0 | 20,000 | 10,998 | 75 | 313 | 50 | 10 | | HB 1040 |
| 1972 | 1973 | 5/15/72 | 250 | 500<br>2,400 | 1,800<br>3,700 | 10.0 | 20,000 | 12,547 | 79 | 990 | 50 | 10 | | HB 1041 |
| 1973 | 1974 | 7/6/73 | 270 | 2,700<br>5,400 | 3,600<br>6,300 | 10.0 | 30,000 | 29,702 | 89 | 2,642 | 50 | 10 | Includes Mobile Homes, SOT, Public Housing Agency and written Notices. | HB 1041 |
| 1974 | 1975 | 4/26/74 | 400 | 2,000<br>5,900 | 3,300<br>6,900 | 10.0 | 30,000 | 48,212 | 169 | 8,109 | 100 | 20 | Disabled included. | HB 1021 |
| 1975 | 1976 | 7/12/75 | 420 | 3,600<br>6,900 | 4,800<br>7,900 | 10.0 | 30,000 | 50,890 | 190 | 9,573 | 100 | 20 | Included a surviving spouse over 58 if both met the previous years' requirements. | SB 471 |
| 1976 | 1977 | No Bill | 430 | 3,000<br>6,900 | 4,000<br>7,900 | 10.0 | 30,000 | 50,875 | .207 | 11,003 | 100 | 20 | | |
| 1977 | 1978 | 7/1/77 | 410 | 3,300<br>7,300 | 4,300<br>8,300 | 10.0 | Eliminated | 72,079 | 161 | 13,017 | 100 | 20 | | HB 1194 |
| 1978 | 1979 | 5/4/78 | 410 | 3,300<br>7,300 | 6,700<br>10,800 | 10.0 | None | 76,290 | 205 | 15,651 | 100 | 20 | Increase the income limits for married filers. | HB 1020 |
| 1979 | 1980 | | | | | | | | | | | | | |
| Property Tax | | 7/1/79 | 410 | 3,300<br>7,300 | 6,700<br>10,000 | 10.0 | None | 78,600 | 211* | 16,717* | 100 | 20 | Provided for a Heat Credit for the elderly. Increased the filing deadline for Property Tax Credits from 12 to 24 months. | HB 1611 |
| Heat Credit | | 1/1/79 | 160 | 3,300<br>7,300 | 6,700<br>10,800 | 4.0 | None | 40,000* | 136* | 5,440* | | | | |
| 1980 | 1981 | | | | | | | | | | | | | |
| Property Tax | | 7/1/80 | 500 | 5,000<br>7,500 | 6,700<br>11,200 | 20.0 | None | 70,240 | 258 | 18,257 | 100 | 20 | Eliminates the provision that a surviving spouse had to have jointly met the income requirements for a previous year. Increases the maximum income allowance to file for both Property Tax and Heat Credits. | HB 1264 |
| Heat Credit | | 7/1/80 | 360 | 5,000<br>7,500 | 6,700<br>11,200 | 4.4 | None | 43,919 | 139 | 6,105 | | | | |

1/ Half year effect -- first bill became effective for a half year.
* Estimated

# MILEAGE & FUEL TAX

**42-3-123 (14) (a)** In addition to the annual registration fees for certain trucks and truck tractors having an empty weight over 10,000 lbs., there is assessed a tax for each gross ton of empty weight and each gross ton of cargo weight moved a distance of one mile.

**39-27-102** *tax imposed - special licenses - deposits* (1) (a) An excise tax of seven cents per gallon or fraction thereof is imposed.

BEST AVAILABLE COPY

# STATE OF COLORADO
## DEPARTMENT OF REVENUE

DR 57
REV. 9-79

DISTRIBUTOR'S OR REFINER'S MONTHLY REPORT
OF FUEL TAXES

Colorado
Department
of Revenue
Motor and
Fuel Tax
Section
140 W. 6th
Avenue
Denver, CO
80261

(303)
839-3781

(IF NOT CORRECT, CHANGE OR CORRECT NAME AND OR ADDRESS)

DO NOT WRITE IN THIS SPACE

**RETURN THIS COPY**

| (1) ACCOUNT Number | LIABILITY INFORMATION | A/C | PERIOD COVERED | DUE DATE | MAKE REMITTANCE PAYABLE TO: COLORADO DEPT. OF REVENUE |
|---|---|---|---|---|---|
| (Use Number 1) | key ty subcd type liability date | Y | mo mo yr | mo dy yr | |

SS No. 1 SS No. 2 FEIN

(If Federal Employer Identification Number (FEIN) is preprinted in the above space, please check your records to see if you have the same number. If you have a different number, check the box above so that a correction will be made to your records. If no number appears in the above space, enter the number you use on your records.)

| (54:1) GASOHOL RECEIPTS | (34:1) GASOLINE RECEIPTS | (64:1) SPECIAL FUEL SALES |
|---|---|---|
| | | |

1. Total Gallons
   Less a. Tax free deliveries to lic. dist
   b. Tax Paid Purchases
   c. Exports (DR 57A)
   d. Tax Exempt Sales
   (Total DR 57C & DR 57D)
   e. Deductions covered by attached
   DR 118 or Dept. of Rev. letter of credit
2. Total Deductions
3. Total Taxable Gallons (line 1 less line 2)
   Less 2% allowance
4. Total Net Taxable Gallons
   Amount of Tax (line 4 multiplied by
   a. 7 cents/gallon
   b. 2 cents/gallon Qualified Colo.
   Blended Gasohol
   Less (Gasohol, Gasoline)
   (Special Fuel)
5. Net Tax Due (7)
6. Penalty (1)
7. Interest (11)

8. Total Remittance (all columns lines 5, 6, 7)

IMPORTANT

PENALTY OF 10% ($10.00 minimum) MUST BE ADDED PLUS INTEREST AT 1% PER MONTH IF THE TOTAL AMOUNT DUE IS NOT PAID BY THE DUE DATE

I declare under the penalties of perjury in the second degree that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return made in good faith for the taxable period stated, pursuant to the Colorado Liquefied Petroleum Gas and Special Fuel Tax Act and the regulations issued under authority thereof.

CITY STATE

(Name of Distributor or Refiner)

DATE

(Signature Title)

DATE

## FUEL TAX RATES

Rates for gasoline and special fuel: On July 2, 1981, gasoline and special fuel tax was increased from 7¢ per gallon to 9¢ per gallon.

Gasoline distributors are allowed a 2% deduction of gasoline received to cover cost of collection as well as of losses in transit and delivery. An additional 1/2 of 1% of the tax is allowed to cover cost of collection and bad debt losses.

Special fuel distributors are allowed a 1% deduction to cover the cost of collection.

The tax rate for gasohol blended with a minimum of 10% alcohol from Colorado agricultural products and manufactured in Colorado is 4¢ per gallon. Gasohol blended with alcohol from any other source is taxed at the rate of 9¢ per gallon.

## TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax
  Eight-tenths of one mill upon each gross ton-mile of empty weight.
  Two mills upon each gross ton-mile of cargo weight.
Passenger Mile Tax
  One mill per passenger per mile.

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED
AND NET GALLONS TAXES 1/

Fiscal Years Ended June 30, 1980 - 1981

| Received and Exempted | Thousands of Gallons 1980 | Thousands of Gallons 1981 | 1000's Gallonage Increase (Decrease) 1981 over 1980 | Percent Change 1981 over 1980 |
|---|---|---|---|---|
| GALLONAGE RECEIVED | | | | |
| Gross | 1,537,279 | 1,514,291 | (22,988) | - 1.43 |
| Less: 2% Allowance | 29,881 | 29,363 | ( 518) | - 1.73 |
| 1/2% Allowance | 7,321 | 7,194 | ( 127) | - 1.73 |
| NET GALLONAGE RECEIVED | 1,500,077 | 1,477,734 | (22,343) | - 1.49 |
| LESS: GALLONAGE EXEMPTED | | | | |
| Sales to U.S. Government | 3,731 | 3,080 | ( 651) | -17.44 |
| Exports | 12,184 | 13,979 | 1,795 | +14.73 |
| Miscellaneous Credits | 1,637 | 836 | ( 801) | -48.93 |
| State | 25,707 | 28,281 | 2,574 | +10.01 |
| TOTAL EXEMPTED | 43,259 | 46,176 | 2,917 | + 6.74 |
| TOTAL GALLONAGE TAXED | 1,456,818 | 1,431,558 | (25,260) | - 1.73 |

1/ Does not include special fuel gallonage. Motor fuel gallonage is reported on a liability basis rather than a cash flow basis.

MOTOR AND SPECIAL FUEL TAX REFUND BY USE

Fiscal Years Ended June 30, 1980 & 1981

| Use | 1980 | 1981 | Percent Change 1981 over 1980 |
|---|---|---|---|
| Agriculture | $2,098,297 | $1,901,934 | - 9.36 |
| Cities and Towns | 203,906 | 195,361 | - 4.20 |
| Construction | 73,803 | 72,320 | - 2.01 |
| Counties | 65,631 | 78,716 | + 19.94 |
| Federal Government | 194 | 124 | - 36.09 |
| Fire Protection District | 2,703 | 3,334 | + 23.34 |
| Industry | 61,588 | 52,010 | - 15.56 |
| Irrigation Districts | 1,826 | 2,556 | + 39.98 |
| Motor Boats | 2,801 | 2,876 | + 2.67 |
| Recreation Districts | 6,391 | 5,625 | - 11.99 |
| School Districts | 129,928 | 116,093 | - 10.65 |
| Soil Conservation Districts | 1,177 | 716 | - 39.17 |
| Special Districts | 22 | 2,670 | +12,036.36 |
| Water Conservation Districts | 5,654 | 2,831 | - 49.93 |
| Others | 219,981 | 269,737 | + 22.62 |
| Total Refunds for Motor Fuel | $2,873,902 | $2,706,903 | - 5.81 |
| Special Fuel | 56,016 | 350,606 | + 525.90 |
| Total Refunds for Motor and Special Fuel | $2,929,918 | $3,057,509 | + 4.35 |

MOTOR FUEL: NUMBER OF REFUND CLAIMS AND PERCENT BY USE

Fiscal Years Ended June 30, 1980 & 1981

| Classification | Number of Claims | | Percent of Total | |
|---|---|---|---|---|
| | 1980 | 1981 | 1980 | 1981 |
| Agriculture | 20,847 | 19,456 | 91.09 | 90.37 |
| Cities and Towns | 280 | 328 | 1.22 | 1.52 |
| Construction | 364 | 333 | 1.59 | 1.55 |
| Counties | 116 | 189 | .51 | .88 |
| Federal Government | 5 | 4 | .02 | .02 |
| Fire Protection Districts | 26 | 35 | .11 | .16 |
| Industry | 306 | 264 | 1.34 | 1.23 |
| Irrigation Districts | 6 | 11 | .03 | .05 |
| Motor Boats | 21 | 21 | .09 | .10 |
| Recreation Districts | 22 | 18 | .10 | .08 |
| School Districts | 317 | 280 | 1.39 | 1.30 |
| Soil Conservation Districts | 11 | 9 | .05 | .04 |
| Special Districts | 1 | 25 | * | .12 |
| Water Conservation Districts | 39 | 29 | .17 | .13 |
| Other | 525 | 527 | 2.29 | 2.45 |
| TOTAL | 22,886 | 21,529 | 100.00 | 100.00 |

* Less than .01%

## SPECIAL FUEL TAX
## GALLONAGE AND COLLECTIONS 1/

Fiscal Years Ended June 30, 1975 - 1981

| Year | Number of Gallons | Tax Collections |
|---|---|---|
| 1981 | 187,920,671 | $13,154,447 |
| 1980 | 171,900,371 | $12,033,026 |
| 1979 | 138,254,786 | $ 9,677,835 |
| 1978 | 128,532,571 | $ 8,997,280 |
| 1977 | 117,840,757 | $ 8,248,853 |
| 1976 | 106,581,700 | $ 7,460,719 |
| 1975 | 102,922,200 | $ 7,204,554 |

## MOTOR FUEL, DIESEL FUEL, LPG
## AND OTHER TAXABLE FUEL COLLECTIONS 1/

Fiscal Years Ended June 30, 1980 - 1981

| | 1980 | 1981 |
|---|---|---|
| Gasoline-Motor Fuel | $104,060,203 | $98,147,533 |
| Special Fuel | $ 12,033,026 | $13,154,447 |
| Gasohol | $ 294,264 | $ 203,928 |

1/ Cash basis of collection.

MOTOR FUEL: GROSS GASOLINE GALLONAGE [1/]

| Fiscal Year | 1976-77 | 1977-78 | 1978-79 | 1979-80 | 1980-81 | Percentage Change From Prior Year |
|---|---|---|---|---|---|---|
| July | 145,008,883 | 144,075,223 | 152,702,672 | 140,485,626 | 140,938,010 | + 0.32 |
| August | 141,960,583 | 148,964,131 | 157,002,449 | 150,355,065 | 141,273,708 | - 6.04 |
| September | 123,583,772 | 130,483,110 | 139,348,462 | 127,824,825 | 129,338,699 | + 1.18 |
| October | 124,320,600 | 127,872,002 | 136,537,202 | 131,018,408 | 129,967,529 | - 0.81 |
| November | 113,324,768 | 120,480,504 | 130,650,405 | 122,071,309 | 119,125,433 | - 2.41 |
| December | 119,527,940 | 125,977,412 | 129,280,533 | 122,848,185 | 124,920,837 | + 1.69 |
| January | 114,686,959 | 120,058,437 | 129,408,862 | 125,245,370 | 123,646,878 | - 1.28 |
| February | 104,134,129 | 111,507,991 | 121,946,594 | 121,170,704 | 105,003,085 | - 13.34 |
| March | 120,123,003 | 130,146,526 | 132,828,124 | 122,524,303 | 118,809,087 | - 3.03 |
| April | 118,071,474 | 122,916,957 | 120,620,868 | 119,037,510 | 117,820,236 | - 1.03 |
| May | 125,100,946 | 133,505,930 | 134,589,387 | 128,519,538 | 125,803,012 | - 2.12 |
| June | 137,230,890 | 145,966,960 | 135,286,941 | 126,177,891 | 137,644,322 | + 9.03 |
| TOTALS | 1,487,073,947 | 1,561,955,183 | 1,620,202,499 | 1,537,278,734 | 1,514,290,836 | |
| Percentage change from prior year | | + 5.03 | + 3.73 | - 5.22 | - 1.50 | |

1/ This report represents liability for gasoline received by motor fuel distributors from July through June. Data is as of October 21, 1981.

GROSS TON MILE TAX

Fiscal Years Ended June 30, 1973 - 1981

| Year | Gross Collections | Refunds | Net Collections |
|---|---|---|---|
| 1981 | $24,953,232 | $367,609 | $24,585,623 |
| 1980 | $23,144,677 | $179,452 | $22,965,225 |
| 1979 | $21,865,055 | $ 75,469 | $21,789,586 |
| 1978 | $20,510,773 | $171,165 | $20,339,608 |
| 1977 | $19,143,170 | $189,452 | $18,953,718 |
| 1976 | $17,397,882 | $152,293 | $17,245,589 |
| 1975 | $16,158,802 | $ 73,869 | $16,084,933 |
| 1974 | $15,996,464 | $ 34,036 | $15,962,428 |
| 1973 | $14,808,038 | $ 41,220 | $14,766,818 |

PORT OF ENTRY TRUCK ACTIVITIES

| | Fiscal Years Ended June 30 | | |
|---|---|---|---|
| | 1979 | 1980 | 1981 |
| Number of Trucks Cleared | 3,704,370 | 3,678,159 | 3,653,859 |
| Number of Trucks Weighed | 1,952,213 | 1,969,497 | 2,009,246 |
| Special Fuel Permits | 139,615 | 134,465 | 138,131 |
| Agricultural Licenses | 1,609 | 1,993 | 2,743 |
| Number of Health and Brand Inspections | 99,264 | 91,597 | 93,583 |
| Agricultural Inspection Certificates | 30,541 | 35,497 | 37,214 |

PORT OF ENTRY

TRUCKS CLEARED AND WEIGHED BY PORT

Fiscal Year Ended June 30, 1981

| Port | Cleared | Weighed |
|---|---|---|
| Antonito | 46,018 | Ø |
| Bondad | 43,533 | Ø |
| Brush | 92,727 | 16,662 |
| Cortez | 156,698 | 83,110 |
| Dinosaur | 62,417 | Ø |
| Fort Collins | 513,033 | 288,480 |
| Fort Garland | 91,112 | 42,659 |
| Fort Morgan | 415,068 | 224,670 |
| Grand Junction | 245,025 | 131,690 |
| Idaho Springs | 273,657 | 157,279 |
| Idalia | 35,884 | Ø |
| Lamar | 288,597 | 212,647 |
| Limon | 364,886 | 323,085 |
| Monument | 444,737 | 250,625 |
| Platteville | 183,891 | 81,930 |
| Salida | 76,799 | 42,152 |
| Sterling | 118,624 | 39,714 |
| Stoneham | 55,484 | 26,472 |
| Trinidad | 114,838 | 81,823 |
| Whitewater | 30,831 | 6,248 |
| Total | 3,653,859 | 2,009,246 |

# MOTOR VEHICLE

**42-3-104** *Application for registration-tax* (2) The owner of such vehicle or his agent shall, upon filing the application for registration, pay such fees as are prescribed by section **42-3-123** together with the annual specific ownership tax.

BEST AVAILABLE COPY

COLORADO DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION

CO VALIDATION NUMBER EXPIRES

VIN TYPE PLATE NO

TITLE NO YEAR LWT

MAKE BODY LOC

PURCHASE DATE FUEL

ID SUB LENGTH OTHER CODE

TOTAL

COUNTY FILE
NOT VALID UNLESS RECEIPTED BY CLERK

COLORADO DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION

CO VALIDATION NUMBER EXPIRES

VIN TYPE PLATE NO

TITLE NO YEAR LWT

MAKE BODY LOC OWN TAX

PURCHASE DATE FUEL ADD OWN TX

ID SUB LENGTH OTHER CODE SUB TOTAL

HANDLING

PENALTY

TOTAL

REGISTRATION OWNERSHIP
NOT VALID UNLESS RECEIPTED BY CLERK

REGISTRATION OWNERSHIP
TAX RECEIPT

1. One copy of this receipt must be in the possession of vehicle operator.
2. If you move from the address known to county, give county clerk written ten days.
3. Specific ownership taxes are due and payable for the full registration period. If you sell or dispose of this vehicle during the registration period, no refund can be made. You may recover that unused portion of the ownership taxes paid by collecting from the new owner at the time of sale. This stub must be presented by the new owner or credit for specific ownership tax paid will not be granted. One copy of this receipt should be retained by seller for transfer of license plates to another vehicle.
4. A fee of $1.25 will be charged for a duplicate copy.
5. If a registration expires last day of month shown on front of this form and must be renewed within 30 days.

Signature

## MOTOR VEHICLE REGISTRATION FEES

NOTE: Registration fees include an additional fee of $1.50 to provide road building funds for counties and municipalities.

### PASSENGER VEHICLES

| | |
|---|---|
| 2,000 lbs. or less | $ 7.50 |
| 2,001 to 4,500 lbs. | $ 7.50 plus 20¢ per 100 lbs. over 2,000 lbs. |
| 4,501 lbs. and over | $ 14.00 plus 60¢ per 100 lbs. over 4,500 lbs. |

### PASSENGER BUSES FOR HIRE

$26.50 for 10-or-less capacity plus $1.25 for each additional seat over ten seats plus passenger mile tax.

### MOTORCYCLES

| | |
|---|---|
| Motorcycles | $ 4.50 |

### FARM TRUCKS AND TRUCK-TRACTORS

| | |
|---|---|
| 2,000 lbs. or less | $ 7.70 |
| 2,001 to 4,500 lbs. | $ 7.70 plus 20¢ per 100 lbs. or fraction thereof. |
| 4,501 to 5,000 lbs. | $ 14.60 plus 60¢ per 100 lbs. or fraction thereof. |
| 5,001 to 10,000 lbs. | $ 17.00 plus 45¢ per 100 lbs. or fraction thereof. |
| 10,001 to 16,000 lbs. | $ 40.70 plus $1.20 per 100 lbs. or fraction thereof. |
| More than 16,000 lbs. | $113.00 plus $1.50 per 100 lbs. or fraction thereof. |

### CITY TRUCKS AND TRUCK-TRACTORS [1/]

| | |
|---|---|
| 5,001 to 10,000 lbs. | $ 35.72 plus $1.12 per 100 lbs. or fraction thereof. |
| More than 10,000 lbs. | $ 86.91 plus $2.31 per 100 lbs. or fraction thereof. |

### STATE TRUCKS AND TRUCK-TRACTORS

| | |
|---|---|
| 2,000 lbs. or less | $ 9.10 |
| 2,001 to 3,500 lbs. | $ 9.10 plus 20¢ per 100 lbs. or fraction thereof. |
| 3,501 to 4,500 lbs. | $ 17.60 plus 60¢ per 100 lbs. or fraction thereof. |
| 4,501 to 10,000 lbs. | $ 36.50 plus $2.00 per 100 lbs. or fraction thereof. |
| More than 10,000 lbs. | $ 24.00 plus gross ton mile rate. |

### SCHOOL BUSES

| | |
|---|---|
| School Buses | $ 16.50 for 25-passenger capacity plus 50¢ for each additional seat over twenty-five. |

## MOTOR VEHICLE REGISTRATION FEES
(continued)

### TRAILERS AND SEMITRAILERS

Trailers
- Less than 2,000 lbs. . . . . $ 4.50
- 2,000 lbs. and over . . . . $ 9.00

Semitrailers
- All semitrailers . . . . . $ 9.00

### RECREATIONAL TRUCKS 1/

2,000 lbs. or less . . . . . $ 9.10
2,001 to 3,500 lbs. . . . . $ 9.10 plus 20¢ per 100 lbs. or fraction thereof.
3,501 to 4,500 lbs. . . . . $ 17.60 plus 60¢ per 100 lbs. or fraction thereof.
4,501 to 6,500 lbs. . . . . $ 26.00 plus 60¢ per 100 lbs. or fraction thereof.

### TRAILER COACHES

Trailer Coaches . . . . . $ 9.00

### TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax
- Eight-tenths of one mill upon each gross ton-mile of empty weight.
- Two mills upon each gross ton-mile of cargo weight.

Passenger Mile Tax
- One mill per passenger per mile.

### OTHER

Standard & FM Radio and Television Call Letter Plates -- additional fee $5.00
Amateur Radio Call Letter Plates -- additional fee $2.00
Motorcycle Dealers Plates -- $25.00 for 1st license plate issued, $7.50 for each additional plate up to and including five plates, $10.00 for each in excess of five.
In Transit Dealer Plates -- First plate is $30.00 plus $7.50 each for next four plus $10.00 each in excess of five.
Personalized License Plates -- $35.00 for 1st year issued in addition to normal registration fee; $25.00 fee for subsequent years after issuance in addition to normal registration fee; $12.00 fee for transfer of plates to another vehicle.

1/ Trucks not exceeding 6,500 lbs. empty weight (10,000 lbs. effective January 1, 1981) to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY 1/

Fiscal Year Ended June 30, 1981

| County | Passenger | Personalized Plates | Handicap | Trailer | Motorcycle | Special Mobile Equipment | Off-Highway Vehicle (Special Mobile Equipment |
|---|---|---|---|---|---|---|---|
| Adams | 142,765 | 526 | 791 | 25,996 | 2,258 | 1,111 | 340 |
| Alamosa | 5,735 | 14 | 3 | 1,474 | 87 | 6 | 1 |
| Arapahoe | 294,291 | 1,098 | 191 | 46,462 | 6,274 | 1,344 | 261 |
| Archuleta | 3,140 | 6 | 1 | 844 | 77 | 11 | 1 |
| Baca | 3,952 | 4 | 3 | 1,250 | 241 | 31 | 1 |
| Bent | 2,661 | 4 | 1 | 775 | 91 | 8 | 1 |
| Boulder | 111,044 | 458 | 184 | 21,134 | 2,243 | 331 | 84 |
| Chaffee | 6,197 | 19 | 4 | 1,201 | 168 | 21 | 4 |
| Cheyenne | 1,114 | 2 | 1 | 351 | 37 | 3 | 1 |
| Clear Creek | 5,495 | 21 | 1 | 1,161 | 107 | 110 | 20 |
| Conejos | 4,331 | 1 | 1 | 1,067 | 91 | 7 | 2 |
| Costilla | 2,892 | 1 | 1 | 736 | 61 | 1 | 1 |
| Crowley | 3,555 | 1 | 1 | 941 | 141 | 8 | 1 |
| Custer | 1,423 | 1 | 1 | 371 | 37 | 3 | 1 |
| Delta | 15,991 | 61 | 14 | 3,451 | 1,046 | 260 | 47 |
| Denver | 399,187 | 1,424 | 60 | 111,886 | 13,031 | 1,994 | 317 |
| Dolores | 711 | 1 | 1 | 191 | 21 | 1 | 1 |
| Douglas | 17,134 | 159 | 1 | 1,541 | 1,060 | 264 | 41 |
| Eagle | 10,691 | 69 | 1 | 1,481 | 1,066 | 198 | 31 |
| El Paso | 174,240 | 652 | 37 | 37,717 | 4,884 | 1,207 | 211 |
| Elbert | 3,417 | 14 | 2 | 1,098 | 196 | 110 | 21 |
| Fremont | 15,283 | 54 | 14 | 3,994 | 1,246 | 81 | 21 |
| Garfield | 14,206 | 41 | 3 | 3,673 | 1,175 | 91 | 21 |
| Gilpin | 2,248 | 11 | 1 | 588 | 67 | 8 | 1 |
| Grand | 4,098 | 11 | 4 | 1,317 | 844 | 146 | 31 |
| Gunnison | 5,621 | 11 | 4 | 1,498 | 1,015 | 146 | 31 |
| Hinsdale | 311 | 1 | 1 | 81 | 10 | 1 | 1 |
| Huerfano | 5,185 | 1 | 2 | 1,401 | 154 | 8 | 1 |
| Jackson | 1,278 | 1 | 1 | 331 | 41 | 3 | 1 |
| Jefferson | 231,291 | 931 | 1 | 59,981 | 7,401 | 1,331 | 241 |
| Kiowa | 1,749 | 1 | 1 | 453 | 58 | 3 | 1 |
| Kit Carson | 6,332 | 1 | 1 | 1,641 | 211 | 16 | 1 |
| Lake | 3,267 | 11 | 1 | 847 | 107 | 8 | 1 |
| La Plata | 24,153 | 6 | 4 | 6,261 | 1,141 | 111 | 21 |
| Larimer | 73,071 | 276 | 141 | 21,211 | 3,238 | 1,111 | 211 |
| Las Animas | 12,178 | 11 | 3 | 3,155 | 411 | 81 | 21 |
| Lincoln | 3,611 | 4 | 1 | 936 | 121 | 11 | 1 |
| Logan | 11,538 | 11 | 3 | 2,991 | 391 | 81 | 21 |
| Mesa | 47,981 | 171 | 61 | 12,431 | 1,611 | 411 | 111 |
| Mineral | 511 | 1 | 1 | 131 | 17 | 1 | 1 |
| Moffat | 5,541 | 11 | 1 | 1,111 | 141 | 11 | 1 |
| Montezuma | 9,961 | 9 | 3 | 2,571 | 331 | 111 | 21 |
| Montrose | 11,521 | 11 | 3 | 2,981 | 381 | 81 | 21 |
| Morgan | 11,651 | 11 | 3 | 3,021 | 391 | 81 | 21 |
| Otero | 11,711 | 14 | 11 | 3,031 | 391 | 111 | 21 |
| Ouray | 1,611 | 14 | 1 | 411 | 141 | 11 | 1 |
| Park | 4,651 | 11 | 1 | 1,211 | 151 | 11 | 1 |
| Phillips | 3,171 | 11 | 1 | 821 | 111 | 11 | 1 |
| Pitkin | 9,961 | 151 | 2 | 1,111 | 141 | 11 | 1 |
| Prowers | 8,991 | 11 | 4 | 1,151 | 151 | 11 | 1 |
| Pueblo | 65,141 | 191 | 191 | 5,111 | 1,111 | 111 | 111 |
| Rio Blanco | 3,141 | 6 | 1 | 1,211 | 111 | 11 | 1 |
| Rio Grande | 5,471 | 11 | 11 | 1,411 | 181 | 11 | 1 |
| Routt | 8,131 | 21 | 1 | 1,111 | 1,111 | 111 | 21 |
| Saguache | 3,161 | 1 | 1 | 811 | 101 | 11 | 1 |
| San Juan | 611 | 1 | 1 | 51 | 11 | 1 | 1 |
| San Miguel | 1,121 | 1 | 1 | 291 | 141 | 11 | 1 |
| Sedgwick | 1,691 | 1 | 1 | 431 | 111 | 11 | 1 |
| Summit | 8,511 | 61 | 1 | 911 | 711 | 111 | 21 |
| Teller | 5,811 | 21 | 1 | 1,111 | 141 | 11 | 1 |
| Washington | 3,041 | 1 | 1 | 781 | 111 | 11 | 1 |
| Weld | 65,191 | 261 | 111 | 15,411 | 1,111 | 111 | 21 |
| Yuma | 5,441 | 11 | 1 | 1,311 | 111 | 11 | 1 |
| STATE TOTALS | 1,676,601 | 7,181 | 1,211 | 411,111 | 111,111 | 11,111 | 2,111 |

1/ Unaudited
2/ Estimated

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY
(continued)

| County | Engineers | Land Surveyors | Photogrammetric Surveyors | Professional Engineers | Real Estate Appraisers | Real Estate Brokers | Real Estate Salespersons | Title Insurance Agents |
|---|---|---|---|---|---|---|---|---|
| Adams | 2,100 | 111 | 44 | 1,110 | 1,200 | 1,300 | 118 | 1,200 |
| Alamosa | 140 | 11 | 1 | 100 | 11 | 11 | 11 | 11 |
| Arapahoe | 12,000 | 1,100 | 100 | 5,000 | 11 | 11 | 11 | 11 |
| Archuleta | 110 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Baca | 40 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Bent | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Boulder | 11,000 | 1,000 | | 1,000 | 1,000 | 11 | 11 | 11 |
| Chaffee | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Cheyenne | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Clear Creek | 1,000 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Conejos | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Costilla | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Crowley | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Custer | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Delta | 200 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Denver | 11,000 | 1,000 | 100 | 11 | 11 | 11 | 11 | 11 |
| Dolores | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Douglas | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Eagle | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| El Paso | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Elbert | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Fremont | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Garfield | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Gilpin | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Grand | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Gunnison | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Hinsdale | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Huerfano | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Jackson | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Jefferson | 11,000 | 1,000 | | 11 | 11 | 11 | 11 | 11 |
| Kiowa | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Kit Carson | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Lake | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| La Plata | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Larimer | 11,000 | 1,000 | 100 | 11 | 11 | 11 | 11 | 11 |
| Las Animas | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Lincoln | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Logan | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Mesa | 11,000 | 1,000 | 100 | 11 | 11 | 11 | 11 | 11 |
| Mineral | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Moffat | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Montezuma | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Montrose | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Morgan | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Otero | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Ouray | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Park | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Phillips | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Pitkin | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Prowers | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Pueblo | 11,000 | 11 | 11 | 1,000 | 1,000 | 11 | 11 | 11 |
| Rio Blanco | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Rio Grande | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Routt | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Saguache | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| San Juan | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| San Miguel | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Sedgwick | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Summit | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Teller | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Washington | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| Weld | 11,000 | 1,000 | | 11 | 11 | 11 | 11 | 11 |
| Yuma | 11 | 11 | | 11 | 11 | 11 | 11 | 11 |
| STATE TOTALS | 11,000 | 11,000 | 1,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |

1/ Less than 11,000 lic.

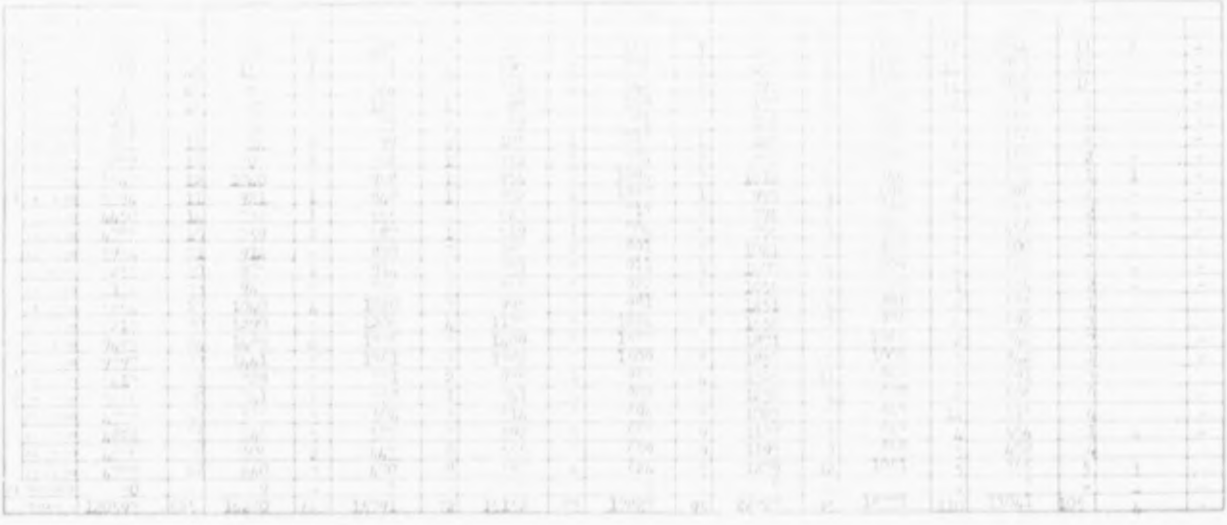
STANDARD SUMMARY OF MOTOR VEHICLE TRAFFIC ACCIDENTS

Calendar Year 1980











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## DRIVER'S LICENSE ACTIVITY

Calendar Year 1980

| | State Offices | County Offices | All Offices |
|---|---|---|---|
| TYPE OF LICENSE ISSUED: | | | |
| Adult Licenses | 620,735 | 5,718 | 626,453 |
| Provisional Licenses | 60,017 | 598 | 60,615 |
| Minor Licenses | 49,452 | 566 | 50,018 |
| Motorcycle Only Licenses | 527 | 80 | 607 |
| School Bus Licenses | 4,598 | 203 | 4,801 |
| Total Licenses Issued | 735,329 | 7,165 | 742,494 |
| TYPE OF PERMIT ISSUED: | | | |
| Adult Instruction Permits | 19,257 | 54 | 19,311 |
| Provisional Instruction Permits | 6,888 | 46 | 6,934 |
| Minor Instruction Permits | 45,195 | 776 | 45,971 |
| Motorcycle Instruction Permits | 1,192 | 6 | 1,198 |
| Total Permits Issued | 72,532 | 882 | 73,414 |
| Total Licenses & Permits Issued | 807,861 | 8,047 | 815,908 |
| ENDORSEMENTS & MISCELLANEOUS: | | | |
| Motorcycle Endorsements | 25,003 | 243 | 25,246 |
| Colorado I.D. Cards | 38,607 | 33 | 38,640 |
| Change of Name and/or Address | 167,934 | 1,430 | 169,364 |
| EXAMINATIONS: | | | |
| Written Tests Given | 523,220 | 5,115 | 528,335 |
| Written Tests Passed | 364,899 | 3,541 | 368,440 |
| Written Tests Failed | 158,321 | 1,574 | 159,895 |
| Driving Tests Given | 189,309 | 2,501 | 191,810 |
| Driving Tests Passed | 168,213 | 2,407 | 170,620 |
| Driving Tests Failed | 21,096 | 94 | 21,190 |
| Vision Referrals | 826 | 5 | 831 |
| Physical Referrals | 2,906 | 23 | 2,929 |
| Oral Examinations | 4,840 | 86 | 4,926 |

## DRIVER IMPROVEMENT

| | Calendar Year | |
|---|---|---|
| RESTRAINT ACTIONS | 1979 | 1980 |
| Suspentions | | |
| Insurance Termination and Financial Responsibility | 9,770 | 9,353 |
| Point System | 24,863 | 21,806 |
| Driving Under Influence | 2,036 | 1,514 |
| All Other | 7,871 | 6,656 |
| Total Suspensions | 44,540 | 39,329 |
| Revocations | | |
| Driving Under Influence | 381 | 266 |
| Implied Consent | 3,006 | 3,468 |
| All Other | 1,814 | 2,028 |
| Total Revocations | 5,201 | 5,762 |
| Denials | | |
| Point System | 2,237 | 1,174 |
| Driving Under Influence | 1,511 | 1,229 |
| Leaving Scene of Accident | 231 | 218 |
| Implied Consent | 861 | 1,078 |
| Extensions of Denial | 1,113 | 1,933 |
| All Other | 29 | 29 |
| Total Denials | 5,982 | 7,662 |
| Cancellations | | |
| Failed License Exam | 19 | 20 |
| Applied for License Under Restraint | 2,007 | 2,246 |
| All Other | 1,054 | 790 |
| Total Cancellations | 3,079 | 3,056 |
| TOTAL RESTRAINT ACTIONS | 58,802 | 54,819 |
| LICENSE REINSTATEMENTS | 41,590 | 52,081 |
| FINANCIAL RESPONSIBILITY REPORTS RECEIVED | 117,266 | 107,541 |

# SALES & USE TAX

39-26-101 *Short title.* This article shall be known and may be cited as the "Emergency Retail Sales Tax Act of 1935"

39-26-106 *Schedule of Sales Tax.* (1) There is imposed upon all sales of commodities and services specified in section 39-26-104 a tax at the rate of three percent of the amount of the sale.

# STATE OF COLORADO
## DEPARTMENT OF REVENUE

COMBINED RETAIL SALES TAX RETURN
ACCOUNT NUMBER IS NON-TRANSFERABLE
A new owner application form DR 500 must be filed

DO NOT WRITE IN THIS SPACE

CHANGE
OF ADDRESS

RETURN
THIS COPY

MAKE CHECKS OR
MONEY ORDERS
PAYABLE TO

COUNTY
20-31

CITY
44-31

#10
62-31

STATE
64-31

## SALES AND USE TAX RATES

The rate of tax is three percent (3%) computed in accordance with schedules or systems approved by the Executive Director of Revenue.

## DEFINITIONS

| | |
|---|---|
| Gross Sales: | Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns. |
| Wholesale Sales: | Sales to other licensed dealers for purpose of resale. |
| Retail Sales: | Gross sales less wholesale sales. |
| Total Deductions: | Sales for services and tangible personal property which are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to government, religious or charitable institutions; admissions; lodgings over 30 days; gasoline; cigarettes; food for off premises consumption; prescription drugs and prosthetic devices; certain machinery and machine tools; certain livestock and feed for livestock; seeds; newspapers; and effective July 1, 1980, fuel used in residences for light, heat and power. |
| Net Taxable Sales: | Gross sales less total deductions. |

SALES AND USE TAX COLLECTIONS

Fiscal Years Ended June 30, 1972 - 1981

| Year | Sales Tax [1] | Use Tax [2] | Total | Use Tax As A Percent of Total Sales and Use Tax |
|---|---|---|---|---|
| 1981 | $480,383,848 | $54,235,275 | $534,619,123 | 10.14 |
| 1980 | $492,712,419 | $52,167,904 | $544,880,323 | 9.57 |
| 1979 | $465,204,531 | $47,595,445 | $512,799,976 | 9.28 |
| 1978 | $392,076,528 | $37,851,861 | $429,928,389 | 8.80 |
| 1977 | $332,626,738 | $34,233,805 | $366,860,543 | 9.33 |
| 1976 | $293,153,783 | $29,186,968 | $322,340,751 | 9.05 |
| 1975 | $270,815,086 | $26,451,545 | $297,266,631 | 8.90 |
| 1974 | $240,121,682 | $20,835,339 | $260,957,021 | 7.98 |
| 1973 | $217,624,245 | $19,505,342 | $237,129,587 | 8.23 |
| 1972 | $188,552,731 | $16,151,773 | $204,704,504 | 7.89 |

1/ Includes penalty and interest. Does not include license fees.

2/ Includes penalty and interest.

USE TAX

Fiscal Years Ended June 30, 1972 - 1981

| Year | Consumer Use Tax | Retailer Use Tax | Total Use Tax |
|---|---|---|---|
| 1981 | $38,602,788 | $15,632,487 | $54,235,275 |
| 1980 | $38,365,547 | $13,802,357 | $52,167,904 |
| 1979 | $34,823,401 | $12,772,044 | $47,595,445 |
| 1978 | $26,287,730 | $11,564,131 | $37,851,861 |
| 1977 | $23,635,927 | $10,597,878 | $34,233,805 |
| 1976 | $19,381,781 | $ 9,805,187 | $29,186,968 |
| 1975 | $17,587,317 | $ 8,864,228 | $26,451,545 |
| 1974 | $13,799,235 | $ 7,036,103 | $20,835,338 |
| 1973 | $13,858,515 | $ 5,646,827 | $19,505,342 |
| 1972 | $11,392,439 | $ 4,759,334 | $16,151,773 |

NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS
AND NET TAXABLE SALES BY BUSINESS CLASS

Fiscal Year Ended June 30, 1981

| Business Class | Monthly Average No. of Returns | Gross Sales | Deductions | Net Taxable Sales | Percent of Total Net Taxable Sales |
|---|---|---|---|---|---|
| | | ----------Thousands of Dollars---------- | | | |
| Agriculture, Forestry and Fisheries | 788 | $ 208,945 | $ 165,901 | $ 43,044 | 0.27 |
| Mining | 118 | 404,877 | 325,893 | 78,983 | 0.49 |
| Contract Construction | 1,117 | 765,987 | 562,231 | 203,757 | 1.27 |
| Manufacturing | 1,705 | 6,260,059 | 5,052,754 | 1,207,305 | 7.51 |
| Transportation, Communication, Electric, Gas, and Sanitary Services | 749 | 2,215,019 | 1,285,853 | 929,166 | 5.78 |
| Wholesale Trade | 2,307 | 7,776,205 | 6,351,543 | 1,424,661 | 8.86 |
| Retail Trade: | | | | | |
| Building Materials and Farm Equipment | 1,875 | 1,621,083 | 411,892 | 1,209,191 | 7.52 |
| General Merchandise | 1,568 | 1,724,492 | 226,918 | 1,497,574 | 9.31 |
| Food Stores | 2,081 | 3,380,542 | 2,621,472 | 759,070 | 4.72 |
| Automotive Dealers and Service Stations | 3,610 | 6,555,055 | 4,396,403 | 2,158,652 | 13.43 |
| Apparel and Accessory Stores | 1,684 | 676,493 | 41,038 | 635,455 | 3.95 |
| Furniture and Home Furnishings Stores | 2,558 | 908,639 | 234,109 | 674,530 | 4.19 |
| Eating and Drinking Places | 5,251 | 1,760,868 | 134,297 | 1,626,571 | 10.11 |
| Miscellaneous Retail Stores | 10,946 | 4,143,133 | 1,915,048 | 2,228,085 | 13.86 |
| Finance, Insurance and Real Estate | 536 | 169,199 | 66,589 | 102,609 | 0.63 |
| Hotels and Other Lodging Places | 1,188 | 444,831 | 35,651 | 409,180 | 2.54 |
| Services Other Than Lodging | 5,568 | 2,149,043 | 1,266,953 | 882,090 | 5.48 |
| Government Facilities | 28 | 20,556 | 15,084 | 5,471 | 0.03 |
| Nonclassifiable Establishments | 28 | 10,583 | 4,654 | 5,954 | 0.04 |
| STATE TOTALS 1/ | 43,201 | $40,395,607 | $24,314,302 | $16,081,330 | 100.00 |

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1981

---Thousands of Dollars---

| Line No. | County | Agriculture, Forestry & Fisheries | Mining | Contract Construction | Manufacturing | Transportation, Communication, Electric, Gas, & Sanitary Services | Wholesale Trade | Building Materials & Farm Equipment | General Merchandise | Food Stores |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. | Adams | 9,019 | 31,799 | 70,239 | 160,006 | 229,721 | 820,369 | 99,147 | 155,094 | 386,355 |
| 2. | Alamosa | 14 | 72 | 747 | 993 | 7,192 | 8,250 | 10,474 | 8,014 | 18,214 |
| 3. | Arapahoe | 11,918 | 17,821 | 37,382 | 221,343 | 134,216 | 141,048 | 162,006 | 301,109 | 365,400 |
| 4. | Archuleta | 40 | 417 | 143 | 114 | 601 | 332 | 6,379 | 12,066 | 4,427 |
| 5. | Baca | 334 | 77 | 682 | 28 | 1,369 | 4,167 | 2,906 | 7,156 | 4,375 |
| 6. | Bent | 292 | 18 | 242 | 331 | 1,119 | 604 | 535 | 738 | 4,869 |
| 7. | Boulder | 11,149 | 1,915 | 43,411 | 134,579 | 122,646 | 74,209 | 88,454 | 79,100 | 234,165 |
| 8. | Chaffee | 44 | 1,232 | 3,423 | 4,333 | 7,186 | 3,949 | 5,602 | 5,095 | 17,168 |
| 9. | Cheyenne | 0 | 0 | 0 | 50 | 269 | 4,263 | 812 | 30 | 771 |
| 10. | Clear Creek | 3 | 0 | 226 | 1,589 | 5,172 | 162 | 1,675 | 804 | 6,519 |
| 11. | Conejos | 57 | 138 | 59 | 1 | 2,706 | 7,398 | 1,080 | 147 | 4,935 |
| 12. | Costilla | 31 | 29 | 43 | 5 | 635 | 218 | 362 | 296 | 865 |
| 13. | Crowley | 0 | 0 | 51 | 8 | 818 | * | 1,166 | 21 | 1,814 |
| 14. | Custer | 0 | 0 | 64 | 42 | 132 | 0 | 371 | 111 | 763 |
| 15. | Delta | 793 | 405 | 4,825 | 6,948 | 15,538 | 11,534 | 12,863 | 4,297 | 16,234 |
| 16. | Denver | 4,137 | 17,673 | 178,755 | 898,174 | 509,939 | 1,142,167 | 323,073 | 225,596 | 439,605 |
| 17. | Dolores | 0 | 361 | 0 | 594 | 441 | 690 | 1,842 | 64 | 383 |
| 18. | Douglas | 779 | 1,274 | 2,788 | 22,501 | 6,639 | 2,974 | 12,805 | 320 | 19,411 |
| 19. | Eagle | 20 | 16 | 5,903 | 9,632 | 6,466 | 3,834 | 15,879 | 4,474 | 27,478 |
| 20. | Elbert | * | 0 | 924 | 231 | 669 | 83 | 617 | 72 | 1,962 |
| 21. | El Paso | 7,090 | 945 | 48,502 | 180,259 | 55,617 | 117,168 | 117,964 | 189,097 | 314,845 |
| 22. | Fremont | 601 | 611 | 1,745 | 6,501 | 17,151 | 5,516 | 9,780 | 9,113 | 26,234 |
| 23. | Garfield | 202 | 938 | 7,755 | 5,723 | 33,352 | 29,700 | 13,632 | 7,618 | 31,160 |
| 24. | Gilpin | 0 | 18 | 1 | 167 | 775 | 9 | 32 | 84 | 1,513 |
| 25. | Grand | 7 | 31 | 1,156 | 1,666 | 6,309 | 2,720 | 2,292 | 2,075 | 9,440 |
| 26. | Gunnison | 20 | 83 | 3,486 | 3,041 | 5,160 | 7,114 | 11,026 | 3,015 | 18,395 |
| 27. | Hinsdale | 0 | 0 | 73 | 32 | 292 | * | 579 | 67 | 510 |
| 28. | Huerfano | 0 | 513 | 1,298 | 18 | 3,016 | 693 | 998 | 889 | 6,067 |
| 29. | Jackson | 0 | 9,786 | 225 | 3,539 | 433 | 2,409 | 3,193 | 241 | 2,935 |
| 30. | Jefferson | 14,789 | 9,314 | 35,340 | 132,202 | 227,963 | 106,556 | 105,999 | 247,122 | 470,745 |
| 31. | Kiowa | 32 | 0 | 0 | 88 | 1,054 | 1 | 490 | 211 | 815 |
| 32. | Kit Carson | 153 | 0 | 523 | 2,055 | 1,291 | 2,927 | 16,476 | 2,057 | 6,451 |
| 33. | Lake | 0 | 307 | 1,833 | 369 | 4,866 | 1,236 | 3,118 | 1,086 | 11,624 |
| 34. | La Plata | 639 | 2,512 | 6,528 | 13,352 | 16,627 | 11,917 | 19,524 | 10,901 | 34,352 |
| 35. | Larimer | 3,838 | 960 | 28,467 | 71,815 | 72,221 | 38,136 | 81,130 | 80,085 | 125,128 |
| 36. | Las Animas | 500 | 476 | 695 | 1,266 | 8,527 | 4,118 | 4,085 | 4,015 | 12,362 |
| 37. | Lincoln | 16 | 0 | 1,272 | 278 | 16,746 | 3,156 | 5,992 | 572 | 4,416 |
| 38. | Logan | 782 | 1,733 | 8,019 | 230,167 | 8,774 | 28,577 | 17,104 | 10,241 | 19,323 |
| 39. | Mesa | 1,262 | 16,481 | 44,756 | 62,607 | 53,138 | 134,485 | 54,975 | 65,758 | 111,720 |
| 40. | Mineral | 0 | 70 | * | 443 | 319 | * | 1,343 | 5 | 1,077 |
| 41. | Moffat | 459 | 16,899 | 2,881 | 32,734 | 5,061 | 18,240 | 10,830 | 9,417 | 19,866 |
| 42. | Montezuma | 76 | 1,293 | 3,258 | 1,404 | 8,699 | 11,609 | 14,289 | 8,870 | 24,969 |
| 43. | Montrose | 566 | 1,941 | 2,773 | 5,394 | 11,630 | 19,661 | 15,699 | 7,393 | 28,239 |
| 44. | Morgan | 1,098 | 2,314 | 7,354 | 10,446 | 13,512 | 60,681 | 20,056 | 7,756 | 32,770 |
| 45. | Otero | 1,015 | 0 | 2,921 | 4,370 | 19,970 | 14,316 | 12,544 | 13,914 | 19,192 |
| 46. | Ouray | 0 | 0 | 33 | 121 | 438 | 19 | 916 | 218 | 1,230 |
| 47. | Park | 115 | 21 | 9 | 96 | 625 | 769 | 2,760 | 1,483 | 1,431 |
| 48. | Phillips | 374 | 0 | 952 | 543 | 15,744 | 114 | 7,237 | 576 | 2,427 |
| 49. | Pitkin | 239 | 1,240 | 3,168 | 1,989 | 12,301 | 10,447 | 5,196 | 3,409 | 18,285 |
| 50. | Prowers | 139 | 12,751 | 2,786 | 2,251 | 2,990 | 3,804 | 18,821 | 13,652 | 6,936 |
| 51. | Pueblo | 2,597 | 12 | 8,865 | 656,806 | 75,576 | 66,540 | 32,233 | 77,453 | 131,361 |
| 52. | Rio Blanco | 5 | 1,439 | 2,549 | 1,540 | 15,256 | 24,373 | 6,136 | 1,389 | 6,616 |
| 53. | Rio Grande | 35 | * | 6,915 | 2,989 | 13,432 | 2,196 | 12,252 | 2,665 | 12,330 |
| 54. | Routt | 946 | 14,890 | 4,107 | 2,631 | 12,274 | 23,060 | 7,388 | 3,617 | 19,858 |
| 55. | Saguache | 304 | 0 | 1,082 | 5 | 1,248 | 85 | 1,250 | 159 | 4,614 |
| 56. | San Juan | 9 | 0 | 26 | 271 | 179 | * | 113 | 7 | 319 |
| 57. | San Miguel | 1 | 0 | 228 | 595 | 310 | 3 | 2,226 | 642 | 3,565 |
| 58. | Sedgwick | 13 | 0 | 369 | 328 | 1,198 | 1,563 | 9,166 | 588 | 3,528 |
| 59. | Summit | 121 | 0 | 4,930 | 3,391 | 16,264 | 1,047 | 12,781 | 1,356 | 21,039 |
| 60. | Teller | 0 | 0 | 600 | 673 | 2,910 | 360 | 4,866 | 782 | 8,552 |
| 61. | Washington | 2,533 | 1 | 294 | 83 | 12,084 | 49 | 4,035 | 1,137 | 3,434 |
| 62. | Weld | 10,952 | 3,459 | 42,153 | 34,723 | 42,525 | 95,770 | 58,405 | 55,919 | 88,764 |
| 63. | Yuma | 1,638 | 240 | 3,227 | 7,763 | 3,817 | 1,385 | 22,602 | 2,591 | 7,227 |
| 64. | Out of State | 204 | 8,607 | 8,802 | 262,126 | 34,753 | 173,528 | 9,952 | 51,321 | 2,032 |
| | TOTALS | 92,518 | 182,979 | 651,355 | 3,210,263 | 1,909,398 | 2,772,333 | 1,503,986 | 1,696,414 | 3,139,001 |

RETAIL SALES BY BUSINESS CLASS BY COUNTY
(continued)

---Thousands of Dollars---

| Auto Dealers & Service Stations | Apparel & Accessory Stores | Furniture & Home Furnishings Stores | Eating & Drinking Places | Miscellaneous Retail Sales | Finance Insurance & Real Estate | Hotels & Other Lodging Places | Services Other Than Lodging | Government Facilities | Nonclassifiable Establishments | Totals | Line No. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 564,090 | 55,088 | 60,908 | 100,395 | 273,871 | 1,189 | 9,507 | 126,278 | 139 | 46 | 1,562,861 | 1. |
| 26,824 | 3,573 | 2,385 | 5,248 | 11,575 | 30 | 2,295 | 8,254 | 0 | 0 | 114,109 | 2. |
| 602,300 | 101,879 | 86,977 | 187,853 | 402,664 | 19,834 | 14,691 | 191,066 | 277 | 129 | 2,999,060 | 3. |
| 5,597 | 610 | 630 | 1,379 | 2,457 | * | 2,619 | 1,042 | 0 | 3 | 44,237 | 4. |
| 17,414 | 576 | 44 | 887 | 8,168 | 17 | 294 | 1,608 | 0 | 3 | 45,076 | 5. |
| 6,267 | 52 | 8 | 644 | 1,894 | 10 | 560 | 700 | 0 | 3 | 19,129 | 6. |
| 213,584 | 40,046 | 42,018 | 111,869 | 180,004 | 6,270 | 11,731 | 81,935 | 256 | 5 | 1,467,967 | 7. |
| 22,191 | 1,463 | 1,226 | 1,119 | 11,223 | 76 | 3,900 | 2,553 | 8 | 0 | 96,107 | 8. |
| 3,135 | 66 | 186 | 753 | 4,534 | 1 | 138 | 733 | 0 | 0 | 71,099 | 9. |
| 5,579 | 642 | 186 | 6,759 | 8,001 | 0 | 1,490 | 1,904 | 0 | 1 | 37,760 | 10. |
| 5,722 | 72 | 37 | 505 | 2,788 | 1 | 581 | 326 | 0 | 0 | 25,622 | 11. |
| 613 | 3 | 0 | 190 | 916 | 5 | 37 | 246 | 0 | 0 | 4,789 | 12. |
| 2,496 | 101 | 11 | 361 | 529 | 2 | 16 | 152 | 0 | 0 | 7,466 | 13. |
| 930 | 0 | 19 | 416 | 910 | 13 | 161 | 169 | 0 | 0 | 4,049 | 14. |
| 21,579 | 1,831 | 2,249 | 4,255 | 12,066 | 386 | 1,224 | 4,990 | 0 | 1 | 111,171 | 15. |
| 371,410 | 139,333 | 66,186 | 379,183 | 634,462 | 53,481 | 142,606 | 529,277 | 2,330 | 158 | 8,093,361 | 16. |
| 883 | 0 | 1 | 330 | 1,090 | 0 | 70 | 65 | 0 | 0 | 5,937 | 17. |
| 20,624 | 1,060 | 1,462 | 6,765 | 10,214 | 55 | 730 | 6,483 | 5 | 17 | 117,604 | 18. |
| 10,520 | 6,074 | 6,779 | 31,620 | 43,023 | 8,712 | 28,706 | 8,342 | 44 | 53 | 214,166 | 19. |
| 5,470 | 32 | 29 | 707 | 4,702 | 0 | 29 | 662 | 0 | 0 | 36,964 | 20. |
| 387,313 | 54,647 | 20,446 | 159,491 | 718,902 | 2,416 | 15,467 | 715,199 | 2,595 | 48 | 3,174,766 | 21. |
| 23,709 | 3,253 | 3,223 | 8,810 | 13,806 | 100 | 4,032 | 4,626 | 0 | 0 | 139,714 | 22. |
| 61,811 | 6,291 | 7,015 | 19,126 | 29,170 | 221 | 32,703 | 18,427 | 0 | 1 | 291,278 | 23. |
| 335 | 249 | 32 | 2,542 | 2,126 | 0 | 167 | 431 | 0 | 0 | 8,309 | 24. |
| 10,436 | 195 | 117 | 9,197 | 12,559 | 1,945 | 9,751 | 1,961 | 0 | 0 | 78,421 | 25. |
| 8,041 | 2,610 | 1,381 | 2,501 | 10,826 | 1,610 | 4,556 | 2,943 | 1,705 | * | 32,391 | 26. |
| 213 | * | 3 | 301 | 552 | 0 | 1,041 | 19 | 0 | 0 | 4,294 | 27. |
| 10,738 | 397 | 88 | 2,031 | 2,897 | 27 | 1,048 | 562 | 0 | 0 | 35,809 | 28. |
| 4,232 | 96 | 41 | 690 | 950 | 0 | 350 | 130 | 0 | 0 | 23,472 | 29. |
| 583,886 | 81,479 | 76,654 | 179,174 | 221,422 | 4,561 | 16,064 | 178,741 | 369 | 183 | 1,811,416 | 30. |
| 4,989 | 0 | 0 | 402 | 992 | 1 | 241 | 316 | 2 | 0 | 9,231 | 31. |
| 17,677 | 1,396 | 1,206 | 4,788 | 20,571 | 28 | 2,837 | 7,009 | 682 | 0 | 100,804 | 32. |
| 10,771 | 1,520 | 815 | 3,474 | 14,293 | 11 | 1,340 | 1,879 | 0 | 0 | 54,461 | 33. |
| 36,720 | 7,399 | 6,906 | 24,272 | 30,978 | 549 | 13,667 | 11,562 | 0 | 0 | 248,900 | 34. |
| 216,683 | 31,903 | 25,940 | 76,643 | 137,828 | 1,019 | 14,537 | 46,956 | 36 | 75 | 1,063,390 | 35. |
| 13,523 | 1,148 | 699 | 3,634 | 5,842 | 6 | 1,929 | 3,178 | 89 | 0 | 68,493 | 36. |
| 24,866 | 99 | 739 | 2,569 | 13,512 | 17 | 993 | 1,088 | 5 | 0 | 76,335 | 37. |
| 44,293 | 6,792 | 4,525 | 8,259 | 32,614 | 90 | 3,294 | 11,782 | 0 | 0 | 435,359 | 38. |
| 181,956 | 35,124 | 26,304 | 43,926 | 122,826 | 2,606 | 14,234 | 46,544 | * | 9 | 999,062 | 39. |
| 457 | 74 | 2 | 416 | 428 | 0 | 894 | 86 | 0 | 0 | 5,564 | 40. |
| 26,918 | 2,998 | 2,211 | 6,566 | 14,351 | 89 | 2,446 | 4,916 | 0 | 0 | 176,705 | 41. |
| 23,915 | 2,645 | 5,316 | 9,013 | 20,231 | 60 | 3,693 | 6,849 | 21 | 0 | 166,196 | 42. |
| 10,115 | 3,670 | 4,024 | 10,136 | 22,586 | 19 | 2,316 | 7,608 | 11 | 0 | 173,862 | 43. |
| 58,275 | 4,493 | 7,703 | 9,071 | 45,398 | 261 | 7,342 | 9,556 | 1,179 | 0 | 282,155 | 44. |
| 19,919 | 3,047 | 3,348 | 5,612 | 18,471 | 186 | 1,574 | 8,617 | * | 0 | 144,967 | 45. |
| 890 | 0 | 34 | 1,817 | 1,616 | 4 | 1,136 | 233 | 15 | 0 | 8,725 | 46. |
| 2,105 | 109 | 31 | 1,693 | 2,616 | 1 | 1,460 | 493 | 0 | 0 | 17,016 | 47. |
| 15,083 | 315 | 207 | 954 | 35,965 | 13 | 139 | 1,290 | 0 | 0 | 81,903 | 48. |
| 5,466 | 10,821 | 7,010 | 33,219 | 42,121 | 19,501 | 19,979 | 19,161 | 0 | 8 | 209,549 | 49. |
| 28,106 | 2,770 | 1,694 | 3,813 | 36,595 | 1 | 3,455 | 5,278 | 2,630 | 0 | 149,473 | 50. |
| 150,098 | 16,337 | 29,857 | 73,004 | 66,578 | 2,767 | 4,044 | 33,077 | 1,100 | 460 | 1,425,483 | 51. |
| 6,960 | 649 | 366 | 3,433 | 4,096 | 27 | 890 | 6,433 | 480 | 0 | 62,618 | 52. |
| 12,422 | 1,898 | 2,377 | 2,262 | 12,689 | 2 | 3,096 | 3,615 | 0 | * | 101,375 | 53. |
| 16,040 | 3,298 | 5,259 | 12,151 | 19,239 | 3,168 | 7,443 | 5,692 | 23 | 205 | 161,201 | 54. |
| 3,815 | 26 | 73 | 627 | 7,284 | 1 | 873 | 231 | 11 | 0 | 21,686 | 55. |
| 572 | 32 | 9 | 1,269 | 1,469 | 0 | 934 | 27 | 0 | 0 | 5,279 | 56. |
| 1,832 | 205 | 176 | 2,529 | 7,898 | 205 | 715 | 515 | 0 | 0 | 16,644 | 57. |
| 15,857 | 538 | 636 | 1,651 | 3,016 | 39 | 440 | 741 | 369 | 0 | 40,038 | 58. |
| 11,663 | 2,240 | 2,259 | 24,774 | 21,202 | 9,921 | 19,519 | 6,806 | 4 | 5 | 166,719 | 59. |
| 4,285 | 595 | 594 | 3,825 | 5,529 | * | 1,029 | 1,209 | 0 | 0 | 35,810 | 60. |
| 6,350 | 256 | 86 | 1,405 | 9,099 | 26 | 169 | 2,271 | 0 | 0 | 43,203 | 61. |
| 134,935 | 16,338 | 19,097 | 45,629 | 111,004 | 2,445 | 2,650 | 49,567 | 0 | 220 | 814,565 | 62. |
| 26,312 | 1,783 | 1,956 | 2,737 | 39,035 | 119 | 425 | 14,405 | 10 | 0 | 137,078 | 63. |
| 97,791 | 7,515 | 3,009 | 12,881 | 89,041 | 8,479 | 88 | 149,581 | 0 | 7,553 | 925,063 | 64. |
| 4,645,014 | 669,017 | 798,342 | 1,716,376 | 3,466,801 | 152,239 | 441,331 | 1,851,640 | 17,297 | 9,168 | 28,926,473 | TOTALS |

* Less than $500.
NOTE: Sum of items may not equal totals due to rounding.

NUMBER OF RETURNS, SALES BY TYPE OF SALES,
AND SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1981

Dollar Amounts in Thousands

| County | Number of Returns | Percent of State Total | Gross Sales | Percent of State Total | Wholesale Sales | Percent of State Total |
|---|---|---|---|---|---|---|
| Adams | 30,390 | 5.86 | $ 3,429,383 | 8.48 | $ 866,504 | 7.55 |
| Alamosa | 2,860 | 0.55 | 126,610 | 0.31 | 12,501 | 0.10 |
| Arapahoe | 47,851 | 9.23 | 3,973,389 | 9.83 | 974,329 | 8.49 |
| Archuleta | 1,267 | 0.24 | 47,329 | 0.11 | 1,051 | 0.02 |
| Baca | 1,455 | 0.28 | 52,680 | 0.13 | 7,633 | 0.06 |
| Bent | 835 | 0.16 | 21,373 | 0.05 | 2,244 | 0.01 |
| Boulder | 30,822 | 5.94 | 1,825,790 | 4.51 | 367,828 | 3.20 |
| Chaffee | 3,996 | 0.77 | 108,134 | 0.26 | 12,027 | 0.10 |
| Cheyenne | 689 | 0.13 | 22,095 | 0.05 | 1,004 | * |
| Clear Creek | 2,269 | 0.43 | 45,047 | 0.11 | 7,787 | 0.06 |
| Conejos | 1,106 | 0.21 | 28,712 | 0.07 | 3,091 | 0.02 |
| Costilla | 506 | 0.09 | 12,843 | 0.03 | 8,054 | 0.07 |
| Crowley | 475 | 0.09 | 8,079 | 0.01 | 613 | * |
| Custer | 393 | 0.07 | 4,691 | 0.01 | 641 | * |
| Delta | 4,691 | 0.90 | 188,199 | 0.46 | 57,028 | 0.49 |
| Denver | 88,718 | 17.11 | 11,657,700 | 28.85 | 4,764,637 | 41.53 |
| Dolores | 391 | 0.07 | 7,652 | 0.01 | 721 | * |
| Douglas | 3,722 | 0.71 | 167,742 | 0.41 | 49,936 | 0.43 |
| Eagle | 6,006 | 1.15 | 224,749 | 0.55 | 9,984 | 0.08 |
| Elbert | 932 | 0.17 | 22,140 | 0.05 | 6,276 | 0.05 |
| El Paso | 46,231 | 8.91 | 2,622,088 | 6.49 | 447,322 | 3.89 |
| Fremont | 4,795 | 0.92 | 210,818 | 0.52 | 71,603 | 0.62 |
| Garfield | 6,922 | 1.33 | 321,621 | 0.79 | 37,413 | 0.33 |
| Gilpin | 875 | 0.16 | 9,188 | 0.02 | 799 | * |
| Grand | 3,719 | 0.71 | 97,986 | 0.24 | 19,553 | 0.17 |
| Gunnison | 3,808 | 0.73 | 101,380 | 0.25 | 8,417 | 0.07 |
| Hinsdale | 493 | 0.09 | 4,289 | 0.01 | 86 | * |
| Huerfano | 1,441 | 0.27 | 35,781 | 0.08 | 4,355 | 0.04 |
| Jackson | 632 | 0.12 | 21,362 | 0.07 | 2,089 | 0.01 |
| Jefferson | 46,601 | 8.98 | 3,456,447 | 8.55 | 649,031 | 5.67 |
| Kiowa | 441 | 0.08 | 10,774 | 0.02 | 1,543 | 0.01 |
| Kit Carson | 2,204 | 0.42 | 109,204 | 0.27 | 8,179 | 0.07 |
| Lake | 1,500 | 0.28 | 68,428 | 0.16 | 13,967 | 0.12 |
| La Plata | 7,111 | 1.37 | 283,282 | 0.70 | 35,282 | 0.30 |
| Larimer | 27,668 | 5.33 | 1,357,517 | 3.36 | 294,177 | 2.56 |
| Las Animas | 3,038 | 0.58 | 82,552 | 0.20 | 14,059 | 0.12 |
| Lincoln | 1,607 | 0.30 | 90,856 | 0.22 | 14,521 | 0.12 |
| Logan | 4,859 | 0.93 | 530,747 | 1.31 | 95,388 | 0.83 |
| Mesa | 16,448 | 3.17 | 1,234,073 | 3.05 | 235,011 | 2.04 |
| Mineral | 407 | 0.07 | 5,658 | 0.01 | 94 | * |
| Moffat | 3,333 | 0.64 | 207,947 | 0.51 | 31,242 | 0.27 |
| Montezuma | 3,936 | 0.75 | 190,621 | 0.47 | 24,427 | 0.21 |
| Montrose | 5,172 | 0.99 | 348,510 | 0.86 | 174,648 | 1.52 |
| Morgan | 6,050 | 1.16 | 574,571 | 1.42 | 292,416 | 1.54 |
| Otero | 4,303 | 0.83 | 186,946 | 0.46 | 41,979 | 0.36 |
| Ouray | 707 | 0.13 | 9,286 | 0.02 | 562 | * |
| Park | 1,130 | 0.21 | 18,478 | 0.04 | 1,461 | 0.01 |
| Phillips | 1,475 | 0.28 | 94,309 | 0.23 | 12,356 | 0.10 |
| Pitkin | 6,591 | 1.27 | 233,760 | 0.57 | 24,210 | 0.21 |
| Prowers | 3,549 | 0.68 | 169,574 | 0.41 | 20,101 | 0.17 |
| Pueblo | 18,767 | 3.62 | 1,827,971 | 4.52 | 402,484 | 3.50 |
| Rio Blanco | 1,731 | 0.33 | 94,224 | 0.23 | 11,605 | 0.10 |
| Rio Grande | 2,660 | 0.51 | 123,192 | 0.30 | 21,817 | 0.19 |
| Routt | 4,508 | 0.86 | 187,600 | 0.46 | 26,320 | 0.22 |
| Saguache | 865 | 0.16 | 26,679 | 0.06 | 4,992 | 0.04 |
| San Juan | 524 | 0.10 | 5,622 | 0.01 | 402 | * |
| San Miguel | 1,098 | 0.21 | 18,411 | 0.04 | 1,766 | 0.01 |
| Sedgwick | 1,058 | 0.20 | 45,504 | 0.11 | 5,466 | 0.04 |
| Summit | 5,262 | 1.01 | 167,849 | 0.41 | 9,130 | 0.07 |
| Teller | 2,302 | 0.44 | 37,862 | 0.09 | 2,052 | 0.01 |
| Washington | 1,296 | 0.24 | 44,913 | 0.11 | 1,610 | 0.01 |
| Weld | 18,812 | 3.62 | 1,248,149 | 3.08 | 433,593 | 3.78 |
| Yuma | 3,129 | 0.60 | 144,953 | 0.35 | 7,681 | 0.06 |
| Out of State 1/ | 9,976 | 1.92 | 1,750,287 | 4.33 | 823,023 | 7.17 |
| STATE TOTALS 2/ | 518,440 | 100.00 | $40,395,607 | 100.00 | $11,470,135 | 100.00 |

1/ Out of state establishments and unallocated areas.
2/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

AND SALES TAX BY COUNTY
(continued)

Dollar Amounts in Thousands

| County | Retail Sales | Percent of State Total | Total Deductions | Percent of State Total | Net Taxable Sales | Percent of State Total | Net Sales Tax |
|---|---|---|---|---|---|---|---|
| Adams | $ 2,034,661 | 8.36 | $ 2,562,880 | 8.86 | $ 1,394,724 | 8.67 | $ 40,449 |
| Alamosa | 60,799 | 0.28 | 114,109 | 0.39 | 67,811 | 0.42 | 1,677 |
| Arapahoe | 2,151,706 | 8.84 | 2,999,060 | 10.36 | 1,861,683 | 11.58 | 54,031 |
| Archuleta | 16,208 | 0.06 | 44,277 | 0.15 | 31,270 | 0.19 | 903 |
| Baca | 34,209 | 0.14 | 45,076 | 0.15 | 18,470 | 0.11 | 536 |
| Bent | 12,815 | 0.05 | 19,129 | 0.06 | 8,553 | 0.05 | 241 |
| Boulder | 1,010,451 | 4.15 | 1,457,962 | 5.04 | 815,340 | 5.07 | 16,446 |
| Chaffee | 58,563 | 0.24 | 96,107 | 0.33 | 49,571 | 0.31 | 1,438 |
| Cheyenne | 12,760 | 0.05 | 21,090 | 0.07 | 9,327 | 0.06 | 271 |
| Clear Creek | 25,341 | 0.10 | 37,760 | 0.13 | 19,706 | 0.12 | 571 |
| Conejos | 22,049 | 0.09 | 25,622 | 0.08 | 6,661 | 0.04 | 193 |
| Costilla | 10,769 | 0.04 | 4,789 | 0.01 | 2,033 | 0.01 | 59 |
| Crowley | 4,049 | 0.01 | 7,466 | 0.02 | 3,990 | 0.02 | 116 |
| Custer | 2,107 | * | 4,049 | 0.01 | 2,563 | 0.01 | 76 |
| Delta | 124,893 | 0.51 | 131,171 | 0.45 | 61,146 | 0.38 | 1,811 |
| Denver | 7,587,920 | 31.20 | 6,893,068 | 23.83 | 4,069,780 | 25.30 | 118,029 |
| Dolores | 4,324 | 0.01 | 6,932 | 0.02 | 3,328 | 0.02 | 97 |
| Douglas | 121,333 | 0.49 | 117,606 | 0.40 | 46,409 | 0.28 | 1,346 |
| Eagle | 65,885 | 0.27 | 214,766 | 0.74 | 150,864 | 0.96 | 4,607 |
| Elbert | 18,015 | 0.07 | 16,064 | 0.05 | 4,125 | 0.02 | 120 |
| El Paso | 1,381,082 | 5.68 | 2,174,766 | 7.51 | 1,241,006 | 7.71 | 35,991 |
| Fremont | 137,762 | 0.56 | 139,218 | 0.48 | 73,056 | 0.44 | 2,119 |
| Garfield | 167,737 | 0.68 | 294,200 | 1.01 | 153,884 | 0.95 | 4,463 |
| Gilpin | 3,203 | 0.01 | 8,389 | 0.02 | 5,985 | 0.03 | 174 |
| Grand | 50,857 | 0.20 | 78,435 | 0.27 | 47,129 | 0.29 | 1,367 |
| Gunnison | 45,698 | 0.18 | 92,963 | 0.32 | 55,682 | 0.34 | 1,615 |
| Hinsdale | 1,296 | * | 4,704 | 0.01 | 2,993 | 0.01 | 87 |
| Huerfano | 23,436 | 0.09 | 30,826 | 0.10 | 12,343 | 0.07 | 358 |
| Jackson | 25,075 | 0.10 | 29,272 | 0.10 | 6,336 | 0.03 | 184 |
| Jefferson | 1,892,568 | 7.78 | 2,811,416 | 9.71 | 1,563,679 | 9.72 | 45,359 |
| Kiowa | 7,796 | 0.03 | 9,231 | 0.03 | 2,978 | 0.01 | 86 |
| Kit Carson | 61,906 | 0.25 | 100,826 | 0.34 | 47,299 | 0.29 | 1,372 |
| Lake | 37,651 | 0.15 | 54,461 | 0.18 | 30,776 | 0.19 | 893 |
| La Plata | 136,808 | 0.56 | 248,000 | 0.85 | 146,475 | 0.91 | 4,248 |
| Larimer | 737,576 | 3.03 | 1,063,390 | 3.67 | 619,941 | 3.85 | 17,979 |
| Las Animas | 50,419 | 0.20 | 68,493 | 0.23 | 32,134 | 0.19 | 932 |
| Lincoln | 60,947 | 0.25 | 76,335 | 0.26 | 29,909 | 0.18 | 867 |
| Logan | 409,106 | 1.68 | 435,359 | 1.50 | 121,642 | 0.75 | 3,528 |
| Mesa | 669,180 | 2.75 | 999,062 | 3.45 | 564,893 | 3.51 | 16,383 |
| Mineral | 1,842 | * | 5,564 | 0.01 | 3,816 | 0.02 | 111 |
| Moffat | 91,949 | 0.38 | 176,705 | 0.61 | 113,998 | 0.70 | 3,306 |
| Montezuma | 90,250 | 0.37 | 166,195 | 0.57 | 100,171 | 0.62 | 2,905 |
| Montrose | 252,515 | 1.03 | 173,862 | 0.60 | 95,995 | 0.59 | 2,784 |
| Morgan | 408,557 | 1.68 | 282,155 | 0.97 | 166,014 | 1.03 | 4,815 |
| Otero | 121,300 | 0.49 | 144,967 | 0.50 | 65,446 | 0.40 | 1,898 |
| Ouray | 3,059 | 0.01 | 8,775 | 0.03 | 6,227 | 0.03 | 181 |
| Park | 9,602 | 0.03 | 17,016 | 0.05 | 8,876 | 0.05 | 257 |
| Phillips | 64,190 | 0.26 | 81,953 | 0.28 | 30,109 | 0.18 | 873 |
| Pitkin | 74,850 | 0.30 | 209,549 | 0.72 | 156,910 | 0.98 | 4,609 |
| Prowers | 89,894 | 0.36 | 149,473 | 0.51 | 79,680 | 0.49 | 2,311 |
| Pueblo | 1,369,547 | 5.63 | 1,425,487 | 4.92 | 458,424 | 2.85 | 13,295 |
| Rio Blanco | 47,906 | 0.19 | 82,618 | 0.28 | 46,318 | 0.28 | 1,343 |
| Rio Grande | 72,313 | 0.29 | 101,375 | 0.35 | 50,879 | 0.31 | 1,476 |
| Routt | 87,689 | 0.36 | 161,281 | 0.55 | 99,912 | 0.62 | 2,898 |
| Saguache | 16,950 | 0.06 | 21,686 | 0.07 | 10,728 | 0.06 | 311 |
| San Juan | 2,136 | * | 5,220 | 0.01 | 3,486 | 0.02 | 101 |
| San Miguel | 7,143 | 0.02 | 16,644 | 0.05 | 11,268 | 0.07 | 327 |
| Sedgwick | 27,631 | 0.11 | 40,038 | 0.13 | 17,873 | 0.11 | 518 |
| Summit | 58,973 | 0.24 | 158,719 | 0.54 | 108,876 | 0.67 | 3,158 |
| Teller | 16,276 | 0.06 | 35,810 | 0.12 | 21,586 | 0.13 | 626 |
| Washington | 31,262 | 0.12 | 43,303 | 0.14 | 13,651 | 0.08 | 396 |
| Weld | 817,051 | 3.36 | 814,555 | 2.81 | 431,098 | 2.68 | 12,501 |
| Yuma | 84,175 | 0.34 | 137,272 | 0.47 | 60,778 | 0.37 | 1,761 |
| Out of State | 1,179,115 | 4.84 | 927,263 | 3.20 | 571,197 | 3.55 | 16,565 |
| STATE TOTALS | $24,314,303 | 100.00 | $28,925,472 | 100.00 | $16,081,330 | 100.00 | $466,381 |

3/ Percentages of net sales tax are identical to those shown for net taxable sales.
* Less than .01%.

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS

Fiscal Year Ended June 30, 1981

Thousands of Dollars

| Business Class | Monthly Average No. of Returns | Retail Sales | Net Tax Collected |
|---|---|---|---|
| AGRICULTURE, FORESTRY, and FISHERIES | 288 | $ 92,518 | $ 1,248 |
| MINING | 118 | 182,979 | 2,290 |
| CONTRACT CONSTRUCTION | 1,117 | 651,355 | 5,909 |
| MANUFACTURING | 1,705 | 3,210,263 | 35,013 |
| TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, and SANITARY SERVICES | 745 | 1,909,398 | 26,947 |
| WHOLESALE TRADE | 2,307 | 2,772,332 | 41,317 |
| RETAIL TRADE: | | | |
| BUILDING MATERIALS, HARDWARE and FARM EQUIPMENT: | | | |
| Lumber and Other Building Material Dealers | 652 | 780,701 | 19,794 |
| Heating and Plumbing Equipment Dealers | 148 | 78,106 | 1,228 |
| Paint, Glass and Wallpaper Stores | 292 | 96,224 | 2,084 |
| Electrical Supply Stores | 134 | 93,677 | 1,644 |
| Hardware Stores | 447 | 212,289 | 5,177 |
| Farm Equipment Stores | 202 | 242,989 | 5,140 |
| Subtotal | 1,875 | $ 1,503,986 | $ 35,068 |
| GENERAL MERCHANDISE: | | | |
| Department Stores | 132 | 964,867 | 25,745 |
| Mail-Order Houses | 101 | 241,199 | 5,450 |
| Limited-Price Variety Stores | 108 | 203,476 | 5,568 |
| Merchandise Vending Machine Operators | 109 | 19,149 | 136 |
| Direct Selling Organizations | 693 | 33,782 | 651 |
| Miscellaneous General Merchandise Stores | 404 | 233,741 | 5,880 |
| Subtotal | 1,568 | $ 1,696,414 | $ 43,432 |

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS
(continued)

| Business Class | Monthly Average No. of Returns | Retail Sales (Thousands of Dollars) | Net Tax Collected (Thousands of Dollars) |
|---|---|---|---|
| RETAIL TRADE: (continued) | | | |
| FOOD: | | | |
| Grocery Stores | 1,332 | $ 2,999,665 | $ 20,196 |
| Meat and Fish Markets | 98 | 27,473 | 114 |
| Fruit and Vegetable Markets | 29 | 5,686 | 37 |
| Candy, Nut, and Confectionery Stores | 78 | 9,340 | 135 |
| Dairy Products Stores | 160 | 37,747 | 520 |
| Retail Bakeries | 220 | 26,766 | 541 |
| Miscellaneous Food Stores | 165 | 32,323 | 469 |
| Subtotal | 2,081 | $ 3,139,001 | $ 22,014 |
| AUTOMOTIVE DEALERS and GASOLINE SERVICE STATIONS: | | | |
| M.V. Dealers (New and Used Cars) | 450 | 2,048,158 | 39,916 |
| M.V. Dealers (Used Cars Only) | 411 | 148,124 | 3,208 |
| Tire, Battery, and Accessory Dealers | 892 | 394,321 | 8,185 |
| Gasoline Service Stations | 1,461 | 1,664,917 | 6,059 |
| Mobile Home and Trailer Dealers | 166 | 110,743 | 1,691 |
| Miscellaneous Aircraft, Marine and Automotive Dealers | 230 | 278,751 | 3,543 |
| Subtotal | 3,610 | $ 4,645,014 | $ 62,604 |
| APPAREL and ACCESSORIES: | | | |
| Men's/Boy's Clothing and Furnishing Stores | 216 | 77,997 | 2,152 |
| Women's Ready-to-Wear Stores | 529 | 154,965 | 4,314 |
| Women's Accessory and Specialty Stores | 27 | 3,415 | 92 |
| Children's and Infants' Wear Stores | 86 | 18,505 | 471 |
| Family Clothing Stores | 307 | 276,818 | 7,670 |
| Shoe Stores | 365 | 100,217 | 2,851 |
| Custom Tailors | 28 | 4,158 | 82 |
| Furriers and Fur Shops | 10 | 7,183 | 123 |
| Miscellaneous Apparel and Accessory Stores | 116 | 25,758 | 673 |
| Subtotal | 1,684 | $ 669,017 | $ 18,429 |

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS
(collected)

| Business Class | Monthly Average No. of Returns | Retail Sales (Thousands of Dollars) | Net Tax Collected (Thousands of Dollars) |
|---|---|---|---|
| RETAIL TRADE: (continued) | | | |
| FURNITURE, HOME FURNISHINGS and EQUIPMENT: | | | |
| Furniture, Home Furnishings and Equipment Stores | 1,734 | 538,263 | 13,048 |
| Household Appliance Stores | 258 | 94,428 | 2,415 |
| Radio, Television, and Music Stores | 566 | 165,650 | 4,100 |
| Subtotal | 2,558 | $ 798,342 | $ 19,562 |
| EATING and DRINKING PLACES: | | | |
| Eating Places | 2,871 | 978,605 | 26,477 |
| Drinking Places | 2,380 | 737,771 | 20,696 |
| Subtotal | 5,251 | $ 1,716,376 | $ 47,172 |
| MISCELLANEOUS RETAIL STORES: | | | |
| Drug and Proprietary Stores | 462 | 319,526 | 5,896 |
| Liquor Stores | 957 | 342,481 | 9,289 |
| Antique and Secondhand Stores | 662 | 55,940 | 1,448 |
| Book and Stationery Stores | 408 | 172,103 | 4,006 |
| Sporting Goods and Bicycle Shops | 751 | 238,460 | 5,722 |
| Farm and Garden Supply Stores | 441 | 381,856 | 3,528 |
| Jewelry Stores | 410 | 111,183 | 2,731 |
| Fuel and Ice Dealers | 187 | 59,240 | 611 |
| Retail Stores Not Elsewhere Classified | 6,668 | 1,786,012 | 31,387 |
| Subtotal | 10,946 | $ 3,466,801 | $ 64,619 |
| FINANCE, INSURANCE and REAL ESTATE | 536 | 152,239 | 2,976 |
| HOTELS and OTHER LODGING SERVICES | 1,188 | 441,331 | 11,867 |
| PERSONAL SERVICES OTHER THAN LODGING | 5,568 | 1,851,640 | 25,582 |
| GOVERNMENT FACILITIES | 28 | 17,297 | 159 |
| NONCLASSIFIABLE ESTABLISHMENTS | 28 | 9,168 | 173 |
| STATE TOTALS - 1/ | 43,201 | $28,925,472 | $466,381 |

1/ Sum of items may not equal totals becausing of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1981

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| ADAMS | $ 3,429,383,206 | $ 2,562,879,673 | $ 40,448,789 |
| Aurora | 344,113,226 | 305,337,210 | 4,996,968 |
| Bennett | 3,810,028 | 2,917,149 | 41,694 |
| Brighton | 142,797,430 | 127,617,867 | 2,033,402 |
| Commerce City | 788,869,935 | 547,103,873 | 8,596,542 |
| Federal Heights | 116,458,752 | 99,268,657 | 1,292,642 |
| Northglenn | 246,059,935 | 231,936,111 | 4,617,325 |
| Strasburg | 879,310 | 867,596 | 11,099 |
| Thornton | 354,877,194 | 292,219,031 | 4,954,190 |
| Westminster | 167,919,806 | 150,880,016 | 2,237,572 |
| Remainder of County | 1,263,597,590 | 804,732,163 | 11,667,355 |
| ALAMOSA | 126,610,472 | 114,109,286 | 1,676,631 |
| Alamosa | 105,614,591 | 94,274,223 | 1,432,372 |
| Remainder of County | 20,995,881 | 19,835,063 | 244,259 |
| ARAPAHOE | 3,973,388,684 | 2,999,059,659 | 52,831,129 |
| Aurora | 919,766,776 | 856,042,084 | 15,595,316 |
| Byers | 22,094,663 | 5,894,114 | 85,440 |
| Deer Trail | 2,608,212 | 2,580,314 | 19,082 |
| Englewood | 1,639,764,030 | 1,039,463,227 | 16,596,265 |
| Glendale | 218,608,849 | 164,907,044 | 3,247,423 |
| Littleton | 564,155,581 | 456,416,499 | 8,645,692 |
| Sheridan | 79,287,757 | 62,752,826 | 1,164,179 |
| Strasburg | 8,265,100 | 8,206,699 | 179,408 |
| Remainder of County | 518,837,716 | 402,796,852 | 7,298,324 |
| ARCHULETA | 47,328,658 | 44,277,231 | 902,513 |
| Pagosa Springs | 34,694,543 | 32,821,980 | 705,785 |
| Remainder of County | 12,634,115 | 11,455,251 | 196,728 |
| BACA | 52,679,575 | 45,076,130 | 535,662 |
| Campo | 1,785,219 | 1,384,791 | 19,015 |
| Pritchett | 207,828 | 187,091 | 4,912 |
| Springfield | 33,236,569 | 29,937,888 | 315,794 |
| Walsh | 7,037,120 | 6,095,874 | 75,244 |
| Remainder of County | 10,412,839 | 7,470,486 | 120,697 |

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| BENT | $ 21,373,097 | $ 19,128,841 | $ 248,227 |
| Las Animas | 14,545,074 | 13,844,164 | 186,713 |
| Remainder of County | 6,828,023 | 5,284,677 | 61,514 |
| BOULDER | 1,825,790,460 | 1,457,961,969 | 23,646,117 |
| Boulder | 1,021,727,723 | 852,918,227 | 14,768,646 |
| Broomfield | 124,557,786 | 88,886,926 | 1,354,450 |
| Lafayette | 49,264,605 | 24,060,898 | 327,312 |
| Longmont | 388,506,377 | 298,087,956 | 4,968,787 |
| Louisville | 40,954,815 | 37,255,207 | 585,565 |
| Lyons | 5,815,810 | 5,191,201 | 81,453 |
| Nederland | 4,613,436 | 4,355,271 | 66,513 |
| Niwot | 3,064,075 | 2,638,223 | 34,067 |
| Remainder of County | 187,285,833 | 144,568,060 | 1,459,324 |
| CHAFFEE | 108,133,875 | 96,106,886 | 1,437,654 |
| Buena Vista | 25,178,521 | 24,664,155 | 329,250 |
| Poncha Springs | 4,204,264 | 4,104,124 | 63,301 |
| Salida | 56,616,068 | 46,879,198 | 671,826 |
| Remainder of County | 22,135,022 | 20,459,409 | 373,277 |
| CHEYENNE | 22,094,907 | 21,090,474 | 270,513 |
| Cheyenne Wells | 14,735,629 | 13,960,252 | 182,706 |
| Kit Carson | 1,784,704 | 1,717,384 | 21,043 |
| Remainder of County | 5,574,574 | 5,412,838 | 66,764 |
| CLEAR CREEK | 45,046,978 | 37,759,573 | 571,482 |
| Empire | 1,810,097 | 1,720,664 | 19,450 |
| Georgetown | 7,375,307 | 7,155,548 | 144,891 |
| Idaho Springs | 27,198,879 | 21,044,732 | 316,356 |
| Silver Plume | 373,823 | 366,793 | 4,897 |
| Remainder of County | 8,288,872 | 7,471,836 | 85,888 |
| CONEJOS | 28,712,170 | 25,621,617 | 193,281 |
| Antonito | 7,345,849 | 6,642,526 | 44,542 |
| La Jara | 8,596,904 | 8,096,946 | 53,611 |
| Manassa | 2,051,745 | 1,963,843 | 27,681 |
| Romeo | 547,838 | 545,796 | 7,368 |
| Remainder of County | 10,169,834 | 8,372,506 | 60,079 |

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| COSTILLA | $ 12,842,693 | $ 4,788,633 | $ 60,127 |
| Blanca | 422,668 | 397,494 | 7,103 |
| Fort Garland | 1,550,934 | 1,530,877 | 13,975 |
| San Luis | 2,141,438 | 2,127,391 | 31,512 |
| Remainder of County | 8,727,653 | 732,871 | 7,537 |
| CROWLEY | 8,078,960 | 7,466,001 | 115,728 |
| Ordway | 7,141,823 | 6,635,260 | 102,835 |
| Remainder of County | 937,137 | 830,741 | 12,893 |
| CUSTER | 4,690,806 | 4,049,426 | 74,925 |
| Westcliffe | 3,300,542 | 3,225,147 | 58,986 |
| Remainder of County | 1,390,264 | 824,279 | 15,939 |
| DELTA | 188,198,911 | 131,170,958 | 1,837,130 |
| Cedaredge | 6,889,542 | 6,319,423 | 104,338 |
| Crawford | 908,330 | 838,424 | 12,991 |
| Delta | 114,572,088 | 77,221,848 | 1,065,430 |
| Hotchkiss | 5,440,679 | 5,204,818 | 68,606 |
| Paonia | 10,639,122 | 9,836,712 | 156,803 |
| Remainder of County | 49,749,150 | 31,749,733 | 428,962 |
| DENVER City and County | 11,657,699,609 | 6,893,067,514 | 118,028,525 |
| DOLORES | 7,652,319 | 6,931,781 | 96,522 |
| Dove Creek | 6,153,145 | 5,557,327 | 74,602 |
| Remainder of County | 1,499,174 | 1,374,454 | 21,920 |
| DOUGLAS | 167,741,818 | 117,806,047 | 1,345,980 |
| Castle Rock | 54,275,284 | 47,523,911 | 711,273 |
| Franktown | 2,101,198 | 2,061,019 | 20,476 |
| Parker | 17,394,423 | 15,968,490 | 220,051 |
| Sedalia | 1,917,495 | 1,838,554 | 16,592 |
| Remainder of County | 92,053,418 | 50,414,073 | 377,588 |
| EAGLE | 224,749,429 | 214,765,728 | 4,607,259 |
| Basalt | 8,688,777 | 8,441,898 | 111,557 |
| Eagle | 14,226,420 | 13,701,797 | 246,851 |
| Gypsum | 750,516 | 732,402 | 9,575 |
| Minturn | 6,284,132 | 6,157,173 | 142,875 |
| Vail | 120,930,165 | 120,102,851 | 2,871,428 |
| Remainder of County | 73,869,419 | 65,629,607 | 1,224,973 |

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| ELBERT | $ 22,140,213 | $ 16,063,930 | $ 119,629 |
| Agate | 3,109,632 | 3,099,494 | 2,844 |
| Elizabeth | 3,556,337 | 3,306,426 | 43,221 |
| Kiowa | 2,427,791 | 2,290,302 | 18,790 |
| Simla | 6,925,839 | 1,649,255 | 19,686 |
| Remainder of County | 6,120,614 | 5,718,453 | 35,088 |
| EL PASO | 2,622,088,091 | 2,174,766,076 | 35,990,865 |
| Calhan | 8,950,523 | 7,334,815 | 65,918 |
| Colorado Springs | 2,296,145,103 | 1,906,358,275 | 32,652,067 |
| Fountain | 28,048,862 | 20,316,807 | 366,209 |
| Green Mountain Falls | 1,195,767 | 1,140,771 | 24,420 |
| Manitou Springs | 16,316,403 | 14,999,157 | 313,549 |
| Monument | 10,139,746 | 9,670,528 | 98,453 |
| Palmer Lake | 1,364,974 | 1,043,552 | 21,644 |
| Security | 30,415,788 | 30,039,995 | 293,297 |
| Remainder of County | 229,510,925 | 183,862,176 | 2,155,308 |
| FREMONT | 210,818,104 | 139,217,902 | 2,118,760 |
| Canon City | 158,102,505 | 101,738,388 | 1,523,213 |
| Florence | 16,458,229 | 13,952,445 | 182,650 |
| Penrose | 2,922,511 | 2,292,955 | 43,737 |
| Remainder of County | 33,334,859 | 21,234,114 | 369,160 |
| GARFIELD | 321,621,077 | 294,207,697 | 4,462,783 |
| Carbondale | 17,412,838 | 16,954,712 | 227,768 |
| Glenwood Springs | 180,566,193 | 164,717,684 | 2,386,841 |
| New Castle | 2,060,421 | 2,052,351 | 28,966 |
| Parachute | 2,279,961 | 2,236,799 | 26,739 |
| Rifle | 59,479,087 | 55,154,701 | 766,772 |
| Silt | 2,460,199 | 2,299,511 | 31,595 |
| Remainder of County | 57,362,378 | 50,791,939 | 994,102 |
| GILPIN | 9,188,410 | 8,388,921 | 173,586 |
| Black Hawk | 2,333,931 | 2,290,310 | 32,695 |
| Central City | 4,744,946 | 4,572,577 | 117,890 |
| Remainder of County | 2,109,533 | 1,526,034 | 23,001 |

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| GRAND | $ 97,986,485 | $ 78,435,136 | $ 1,366,820 |
| Fraser | 4,058,785 | 4,028,888 | 62,383 |
| Granby | 20,797,229 | 19,998,152 | 248,144 |
| Grand Lake | 6,001,010 | 5,911,259 | 124,301 |
| Hot Sulphur Springs | 479,388 | 466,258 | 9,104 |
| Kremmling | 14,591,335 | 11,584,902 | 154,716 |
| Winter Park | 19,336,667 | 19,235,907 | 447,782 |
| Remainder of County | 32,722,071 | 17,209,770 | 320,390 |
| GUNNISON | 101,379,952 | 92,962,991 | 1,614,875 |
| Crested Butte | 11,816,175 | 11,569,353 | 241,214 |
| Gunnison | 71,207,782 | 65,239,945 | 1,033,485 |
| Mount Crested Butte | 5,716,526 | 5,701,707 | 140,508 |
| Remainder of County | 12,639,469 | 10,451,986 | 199,668 |
| HINSDALE | 4,289,438 | 4,203,927 | 86,798 |
| Lake City | 2,089,968 | 2,018,980 | 41,745 |
| Remainder of County | 2,199,470 | 2,184,947 | 45,053 |
| HUERFANO | 35,781,269 | 30,826,034 | 357,991 |
| La Veta | 4,610,211 | 3,823,060 | 35,522 |
| Walsenburg | 24,996,549 | 21,356,073 | 241,548 |
| Remainder of County | 6,174,509 | 5,646,901 | 80,921 |
| JACKSON | 31,361,620 | 29,272,254 | 183,767 |
| Walden | 9,712,499 | 9,353,376 | 111,057 |
| Remainder of County | 21,649,121 | 19,918,878 | 72,710 |
| JEFFERSON | 3,456,446,858 | 2,811,416,199 | 45,354,811 |
| Arvada | 468,477,059 | 402,464,024 | 6,138,929 |
| Conifer | 8,276,396 | 8,101,076 | 154,352 |
| Edgewater | 56,971,801 | 55,479,598 | 592,281 |
| Evergreen | 53,330,105 | 50,418,180 | 606,718 |
| Golden | 106,531,281 | 100,958,726 | 1,352,914 |
| Kittredge | 1,145,815 | 1,046,933 | 17,381 |
| Lakeside | 57,199,435 | 56,594,047 | 1,190,931 |
| Lakewood | 1,340,257,842 | 1,184,951,120 | 22,503,183 |
| Morrison | 3,689,488 | 3,285,386 | 58,729 |
| Mountain View | 6,293,592 | 4,847,234 | 123,852 |
| Wheat Ridge | 447,481,372 | 360,543,811 | 5,054,812 |
| Remainder of County | 906,792,672 | 582,726,064 | 7,560,729 |

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| KIOWA | $ 10,773,728 | $ 9,230,639 | $ 86,366 |
| Eads | 7,396,099 | 6,603,647 | 65,643 |
| Remainder of County | 3,377,629 | 2,626,992 | 20,723 |
| KIT CARSON | 109,204,410 | 100,825,873 | 1,371,739 |
| Burlington | 59,061,977 | 53,753,269 | 911,346 |
| Flagler | 14,740,739 | 13,598,140 | 155,994 |
| Seibert | 8,456,056 | 8,454,214 | 10,404 |
| Stratton | 10,776,093 | 9,890,340 | 130,616 |
| Remainder of County | 16,169,545 | 15,129,910 | 163,379 |
| LAKE | 68,427,535 | 54,460,745 | 892,564 |
| Leadville | 32,805,610 | 31,905,410 | 524,447 |
| Twin Lakes | 75,173 | 75,173 | 59 |
| Remainder of County | 35,546,752 | 22,480,162 | 368,058 |
| LA PLATA | 283,282,194 | 248,000,486 | 4,247,989 |
| Bayfield | 5,998,845 | 5,770,343 | 71,508 |
| Durango | 206,861,978 | 183,714,938 | 3,421,850 |
| Ignacio | 4,487,519 | 4,348,144 | 50,805 |
| Remainder of County | 65,933,852 | 54,167,061 | 703,826 |
| LARIMER | 1,357,517,324 | 1,063,390,087 | 17,979,220 |
| Berthoud | 15,760,566 | 11,541,157 | 115,049 |
| Estes Park | 53,333,992 | 51,636,808 | 1,020,635 |
| Fort Collins | 820,675,735 | 634,268,745 | 11,369,299 |
| Loveland | 226,382,266 | 191,741,096 | 2,965,570 |
| Wellington | 4,057,295 | 3,629,746 | 37,072 |
| Remainder of County | 237,307,470 | 170,572,535 | 2,471,595 |
| LAS ANIMAS | 82,552,497 | 68,493,318 | 931,986 |
| Aguilar | 3,341,383 | 3,274,472 | 27,158 |
| Trinidad | 68,875,199 | 56,270,352 | 765,521 |
| Remainder of County | 10,335,915 | 8,948,494 | 139,307 |
| LINCOLN | 90,855,905 | 76,335,066 | 867,429 |
| Arriba | 8,452,439 | 1,737,441 | 17,960 |
| Genoa | 2,746,705 | 792,147 | 2,851 |
| Hugo | 13,016,537 | 10,492,136 | 113,605 |
| Limon | 63,408,151 | 60,147,639 | 673,406 |
| Remainder of County | 3,232,073 | 3,165,703 | 59,607 |

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| LOGAN | $ 530,747,381 | $ 435,358,962 | $ 3,527,812 |
| Crook | 419,510 | 388,675 | 7,471 |
| Fleming | 1,601,333 | 1,329,060 | 8,808 |
| Iliff | 216,843 | 205,349 | 2,986 |
| Merino | 954,363 | 879,030 | 6,395 |
| Sterling | 448,669,101 | 368,836,689 | 2,809,725 |
| Remainder of County | 78,886,231 | 63,720,159 | 692,427 |
| MESA | 1,234,072,844 | 999,061,761 | 16,382,649 |
| Clifton | 17,501,951 | 16,730,521 | 258,315 |
| Collbran | 1,997,803 | 1,958,519 | 38,121 |
| De Beque | 728,780 | 671,374 | 9,668 |
| Fruita | 30,239,781 | 17,595,872 | 227,828 |
| Gateway | 183,599 | 183,322 | 3,261 |
| Grand Junction | 925,112,613 | 750,291,410 | 12,933,600 |
| Palisade | 6,918,296 | 6,699,661 | 100,358 |
| Remainder of County | 251,390,021 | 204,931,082 | 2,811,498 |
| MINERAL | 5,658,368 | 5,564,211 | 110,678 |
| Creede | 3,898,740 | 3,828,064 | 63,813 |
| Remainder of County | 1,759,628 | 1,736,147 | 46,865 |
| MOFFAT | 207,946,695 | 176,704,912 | 3,306,090 |
| Craig | 175,677,590 | 146,748,445 | 2,990,014 |
| Dinosaur | 1,457,535 | 1,456,452 | 17,827 |
| Remainder of County | 30,811,570 | 28,500,015 | 298,249 |
| MONTEZUMA | 190,621,373 | 166,194,792 | 2,910,879 |
| Cortez | 146,616,752 | 127,327,795 | 2,326,934 |
| Dolores | 5,142,784 | 4,923,681 | 102,216 |
| Mancos | 5,747,956 | 5,720,640 | 112,975 |
| Remainder of County | 33,113,881 | 28,222,676 | 368,754 |
| MONTROSE | 348,510,431 | 173,861,976 | 2,784,017 |
| Cimarron | 113,188 | 112,337 | 1,387 |
| Montrose | 141,954,613 | 120,019,719 | 2,072,302 |
| Naturita | 152,653,220 | 8,331,970 | 103,745 |
| Nucla | 11,155,539 | 11,136,907 | 92,640 |
| Olathe | 11,721,144 | 7,336,692 | 81,563 |
| Remainder of County | 30,912,727 | 26,924,351 | 432,380 |

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| MORGAN | $ 574,571,465 | $ 282,155,039 | $ 4,814,655 |
| Brush | 43,560,156 | 36,621,410 | 501,259 |
| Fort Morgan | 344,517,489 | 115,674,732 | 2,239,264 |
| Hillrose | 287,602 | 283,859 | 4,193 |
| Wiggins | 62,396,742 | 19,006,228 | 110,160 |
| Remainder of County | 123,809,476 | 110,568,810 | 1,959,779 |
| OTERO | 186,945,865 | 144,966,938 | 1,898,025 |
| Cheraw | 393,335 | 360,626 | 7,841 |
| Fowler | 9,370,167 | 7,719,312 | 76,363 |
| La Junta | 111,132,056 | 81,157,988 | 991,487 |
| Manzanola | 3,107,380 | 2,570,611 | 25,558 |
| Rocky Ford | 34,902,313 | 29,883,194 | 426,198 |
| Swink | 1,109,167 | 1,070,679 | 16,785 |
| Remainder of County | 26,931,447 | 22,204,528 | 353,793 |
| OURAY | 9,286,374 | 8,724,591 | 180,603 |
| Ouray | 6,711,329 | 6,526,875 | 150,256 |
| Ridgway | 1,430,614 | 1,423,542 | 23,256 |
| Remainder of County | 1,144,431 | 774,174 | 7,091 |
| PARK | 18,477,713 | 17,016,460 | 257,401 |
| Fairplay | 3,550,911 | 3,203,711 | 58,488 |
| Remainder of County | 14,926,802 | 13,812,749 | 198,913 |
| PHILLIPS | 94,308,538 | 81,953,384 | 873,222 |
| Haxtun | 20,485,624 | 10,726,378 | 157,829 |
| Holyoke | 49,976,670 | 47,402,827 | 635,730 |
| Remainder of County | 23,846,244 | 23,824,179 | 79,663 |
| PITKIN | 233,759,653 | 209,549,354 | 4,608,605 |
| Aspen | 151,245,282 | 133,291,857 | 3,036,763 |
| Snowmass | 451,912 | 444,320 | 6,253 |
| Snowmass Village | 28,859,745 | 28,660,270 | 691,772 |
| Remainder of County | 53,202,714 | 47,152,907 | 873,817 |
| PROWERS | 169,573,619 | 149,473,074 | 2,310,830 |
| Granada | 1,226,071 | 1,201,433 | 27,230 |
| Holly | 26,346,728 | 24,793,487 | 127,224 |
| Lamar | 117,124,459 | 100,175,940 | 1,834,675 |
| Wiley | 5,425,872 | 4,729,067 | 100,847 |
| Remainder of County | 19,450,489 | 18,573,147 | 220,854 |

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| PUEBLO | $ 1,827,971,396 | $ 1,425,487,433 | $ 13,294,989 |
| Avondale | 1,052,407 | 1,047,365 | 12,133 |
| Boone | 2,569,577 | 239,064 | 3,241 |
| Colorado City | 2,029,528 | 1,842,238 | 31,694 |
| Pueblo | 1,581,832,927 | 1,252,288,629 | 12,420,147 |
| Rye | 1,083,067 | 1,022,550 | 9,120 |
| Remainder of County | 239,403,890 | 169,047,587 | 818,654 |
| RIO BLANCO | 94,223,659 | 82,618,372 | 1,343,281 |
| Meeker | 22,519,959 | 19,398,328 | 284,129 |
| Rangely | 55,547,034 | 47,421,327 | 787,315 |
| Rio Blanco | 262,650 | 262,650 | 7,617 |
| Remainder of County | 15,894,016 | 15,536,067 | 264,220 |
| RIO GRANDE | 123,192,482 | 101,375,413 | 1,475,565 |
| Del Norte | 11,783,151 | 11,316,252 | 147,494 |
| Monte Vista | 40,787,276 | 33,143,988 | 554,480 |
| South Fork | 7,304,390 | 1,466,921 | 20,117 |
| Remainder of County | 63,317,665 | 55,448,252 | 753,474 |
| ROUTT | 187,600,281 | 161,280,687 | 2,897,570 |
| Hayden | 28,920,927 | 28,432,806 | 224,416 |
| Oak Creek | 4,826,500 | 4,224,067 | 43,216 |
| Phippsburg | 720,891 | 710,021 | 6,481 |
| Steamboat Springs | 94,877,515 | 80,986,126 | 1,612,163 |
| Yampa | 1,132,200 | 1,030,810 | 20,813 |
| Remainder of County | 57,122,248 | 45,896,857 | 990,481 |
| SAGUACHE | 26,678,585 | 21,686,213 | 311,139 |
| Center | 19,120,174 | 16,270,790 | 231,147 |
| Saguache | 1,754,081 | 1,509,293 | 19,925 |
| Remainder of County | 5,804,330 | 3,906,130 | 60,067 |
| SAN JUAN | 5,622,050 | 5,219,608 | 101,121 |
| Silverton | 5,599,983 | 5,197,541 | 100,481 |
| Remainder of County | 22,067 | 22,067 | 640 |
| SAN MIGUEL | 18,410,930 | 16,644,471 | 326,780 |
| Norwood | 4,968,620 | 4,056,555 | 58,746 |
| Telluride | 10,777,631 | 10,407,837 | 239,132 |
| Remainder of County | 2,664,679 | 2,180,079 | 28,902 |

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| SEDGWICK | $ 45,504,078 | $ 40,037,651 | $ 518,327 |
| Julesburg | 25,990,414 | 21,552,071 | 247,108 |
| Ovid | 2,082,634 | 1,922,847 | 34,001 |
| Sedgwick | 803,561 | 798,395 | 12,052 |
| Remainder of County | 16,627,469 | 15,764,338 | 225,166 |
| SUMMIT | 167,848,541 | 158,718,720 | 3,157,539 |
| Breckenridge | 34,930,603 | 33,356,896 | 774,252 |
| Copper Mountain | 8,081,575 | 7,992,551 | 201,560 |
| Dillon | 14,449,830 | 14,338,945 | 313,606 |
| Frisco | 32,071,969 | 30,958,632 | 548,816 |
| Keystone | 13,820,713 | 13,507,303 | 381,306 |
| Silverthorn | 40,952,471 | 35,262,446 | 486,092 |
| Remainder of County | 23,541,380 | 23,301,947 | 451,907 |
| TELLER | 37,861,931 | 35,809,823 | 626,056 |
| Cripple Creek | 4,705,316 | 4,649,637 | 107,222 |
| Victor | 785,389 | 771,658 | 11,459 |
| Woodland Park | 28,200,401 | 26,326,285 | 433,314 |
| Remainder of County | 4,170,825 | 4,062,243 | 74,061 |
| WASHINGTON | 44,912,967 | 43,303,267 | 395,919 |
| Akron | 27,563,164 | 26,822,290 | 264,052 |
| Cope | 6,953,043 | 6,952,703 | 13,217 |
| Otis | 6,401,998 | 5,672,307 | 60,112 |
| Remainder of County | 3,994,762 | 3,855,967 | 58,538 |
| WELD | 1,248,148,610 | 814,555,359 | 12,502,586 |
| Ault | 18,678,855 | 7,169,986 | 101,552 |
| Dacono | 1,976,118 | 1,971,456 | 13,004 |
| Eaton | 49,139,949 | 24,081,413 | 223,583 |
| Erie | 2,093,280 | 1,906,708 | 29,404 |
| Evans | 26,988,172 | 20,309,685 | 284,036 |
| Firestone | 1,135,838 | 1,046,422 | 16,596 |
| Frederick | 7,230,771 | 6,944,488 | 49,177 |
| Fort Lupton | 59,633,519 | 50,544,609 | 873,317 |
| Garden City | 8,424,263 | 7,785,584 | 202,342 |
| Gilcrest | 4,064,194 | 2,902,554 | 34,807 |
| Greeley | 786,869,300 | 474,555,721 | 7,853,252 |
| Grover | 581,045 | 579,205 | 4,464 |
| Hudson | 4,484,315 | 4,184,695 | 51,228 |

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

| County/City | Gross Sales | Retail Sales | Net Tax Collection |
|---|---|---|---|
| Johnstown | $ 15,096,122 | $ 12,132,419 | $ 112,212 |
| Keenesburg | 7,987,180 | 7,700,127 | 101,934 |
| Kersey | 2,964,787 | 2,692,118 | 37,319 |
| La Salle | 14,738,523 | 11,371,480 | 215,513 |
| Mead | 2,493,054 | 1,912,788 | 11,323 |
| Milliken | 2,204,609 | 1,798,487 | 32,771 |
| Nunn | 500,801 | 486,501 | 9,156 |
| Pierce | 8,861,582 | 4,316,352 | 33,767 |
| Platteville | 6,139,750 | 5,909,945 | 65,604 |
| Severance | 2,850,111 | 2,305,330 | 26,534 |
| Windsor | 14,602,321 | 14,297,667 | 255,665 |
| Remainder of County | 198,410,151 | 145,649,619 | 1,864,026 |
| YUMA | 144,953,119 | 137,272,093 | 1,762,650 |
| Eckley | 377,715 | 374,501 | 9,303 |
| Idalia | 1,838,821 | 1,838,168 | 11,552 |
| Joes | 1,483,932 | 1,480,092 | 31,055 |
| Kirk | 4,461,495 | 4,454,348 | 14,428 |
| Wray | 45,444,640 | 43,385,726 | 419,286 |
| Yuma | 61,257,025 | 57,545,515 | 806,157 |
| Remainder of County | 30,089,491 | 28,193,743 | 470,869 |
| OUT OF STATE COMPANIES | 1,750,286,621 | 927,263,134 | 16,565,460 |
| STATE TOTALS | $40,395,607,306 | $28,925,472,406 | $466,380,620 |

SUMMARY OF LOCAL SALES TAX RATES
NUMBER OF TAX JURISDICTIONS BY TAX RATE

Fiscal Year Ended June 30, 1981

| Sales Tax Rates | Cities and Towns | Counties | Regional Transportation District | Total |
|---|---|---|---|---|
| 1/2% | 0 | 2 | 1 | 3 |
| 1% | 34 | 12 | 0 | 46 |
| 1 1/2% | 1 | 0 | 0 | 1 |
| 2% | 93 | 9 | 0 | 102 |
| 2 1/2% | 1 | 0 | 0 | 1 |
| 3% | 21 | 0 | 0 | 21 |
| 4% | 9 | 0 | 0 | 9 |
| TOTAL | 159 | 23 | 1 | 183 |

LOCAL SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1981

| County and City | Current Tax Rate | Current Effective Date |
|---|---|---|
| ADAMS | 0 | |
| Bennett | 2 | 7/1/74 |
| Brighton | 2 | 1/1/77 |
| Federal Heights | 2 | 1/1/73 |
| ALAMOSA | 2 | 1/1/79 |
| ARAPAHOE | 0 | |
| Sheridan | 3 | 7/1/74 |
| ARCHULETA | 1 | 1/1/69 |
| BACA | 0 | |
| Springfield | 2 | 1/1/70 |
| BENT | 2 | 1/1/71 |
| Las Animas | 4 | 1/1/81 |
| BOULDER | 0 | |
| Broomfield | 2 | 1/1/80 |
| Erie | 2 | 1/1/80 |
| Louisville | 3 | 7/1/76 |
| Lyons | 2 | 1/1/71 |
| Nederland | 3 | 1/1/70 |
| Ward | 2 | 7/1/75 |
| CHAFFEE | 2 | 1/1/81 |
| Buena Vista | 3 | 1/1/71 |
| CHEYENNE | 2 | |
| CLEAR CREEK | 3 | 1/1/80 |
| Empire | 3 | 1/1/79 |
| Georgetown | 3 | 1/1/75 |
| Idaho Springs | 3 | 1/1/75 |
| Silver Plume | 3 | 1/1/81 |
| CONEJOS | 2 | |
| Antonito | 3 | 1/1/77 |
| La Jara | 3 | 1/1/81 |
| Manassa | 3 | 1/1/77 |
| Romeo | 3 | 1/1/80 |
| COSTILLA | 3 | 7/1/69 |
| San Luis | 3 | 1/1/80 |
| CROWLEY | 2 | |
| Ordway | 3 | 1/1/81 |
| CUSTER | 0 | |
| Westcliffe | 3 | 1/1/79 |
| DELTA | 2 | 1/1/80 |
| Hotchkiss | 3 | 1/1/77 |
| Paonia | 3 | 7/1/78 |
| DENVER | 3 | |
| Cove Creek | 3 | 7/1/81 |
| Elko | 3 | 1/1/71 |
| DOLORES | 2 | |
| Castle Rock | 3 | 1/1/81 |
| Larkspur | 3 | 1/1/81 |
| EAGLE | 1 | |
| Avon | 3 | 1/1/80 |
| Basalt | 3 | 1/1/81 |
| Eagle | 3 | 1/1/81 |
| Gypsum | 3 | 1/1/77 |
| Minturn | 4 | 1/1/78 |
| Vail | 4 | 1/1/74 |
| ELBERT | 0 | |
| EL PASO | 0 | |
| Fountain | 3 | 7/1/80 |
| Green Mountain Falls | 3 | 1/1/77 |
| Manitou Springs | 3 | 7/1/80 |
| Monument | 3 | 1/1/81 |
| FREMONT | 2 | |
| Canon City | 3 | 1/1/78 |
| Florence | 4 | 1/1/78 |
| GARFIELD | 1.5 | 1/1/81 |
| Carbondale | 3 | 1/1/81 |
| Glenwood Springs | 3 | 12/1/75 |
| Parachute | 3 | 1/1/79 |
| New Castle | 3 | 1/1/81 |
| Silt | 3 | 1/1/81 |
| GILPIN | 2 | |
| Black Hawk | 3 | 1/1/78 |
| Central City | 3 | 1/1/77 |
| GRAND | 2 | |
| Fraser | 3 | 1/1/75 |
| Granby | 3 | 1/1/75 |
| Grand Lake | 3 | 1/1/80 |
| Hot Sulphur Springs | 3 | 1/1/75 |
| Kremmling | 3 | 1/1/80 |
| Winter Park | 3 | 7/1/79 |
| GUNNISON | 2 | 1/1/78 |
| Crested Butte | 3 | 1/1/73 |
| Gunnison | 3 | 1/1/80 |
| Marble | 3 | 1/1/78 |
| Mt. Crested Butte | 3 | 1/1/78 |
| Pitkin | 3 | 1/1/75 |
| HINSDALE | 3 | 1/1/77 |
| HUERFANO | 3 | 1/1/82 |
| Walsenburg | 3 | 1/1/77 |
| JACKSON | 3 | 1/1/73 |
| JEFFERSON | 1.5 | 1/1/74 |
| Lakewood | 3 | 1/1/77 |
| Morrison | 3 | 1/1/73 |
| Mountain View | 3 | 12/1/75 |
| KIOWA | 2 | |
| KIT CARSON | 2 | |
| Burlington | 3 | 1/1/81 |
| LAKE | 3 | 1/1/80 |
| LA PLATA | 2 | 1/1/79 |
| Durango | 3 | 1/1/79 |
| Ignacio | 3 | 1/1/81 |
| LARIMER | 2 | 1/1/81 |
| Berthoud | 3 | 1/1/81 |
| Estes Park | 3 | 1/1/81 |
| Loveland | 3 | 1/1/79 |
| Wellington | 3 | 1/1/81 |
| LAS ANIMAS | 2 | |
| Trinidad | 3 | 1/1/81 |
| LINCOLN | 2 | |
| Limon | 3 | 1/1/78 |
| LOGAN | 2 | |
| Sterling | 3 | 12/1/81 |
| MESA | 2 | |
| Collbran | 3 | 1/1/81 |
| Debeque | 3 | 1/1/80 |
| Fruita | 3 | 1/1/81 |
| Palisade | 3 | 1/1/80 |
| MINERAL | 2 | |
| Creede | 3 | 1/1/79 |
| MOFFAT | 2 | 1/1/75 |
| MONTEZUMA | 2 | |
| Cortez | 3 | 1/1/81 |
| MONTROSE | 2 | |
| Naturita | 3 | 1/1/80 |
| Nucla | 3 | 12/1/81 |
| Olathe | 3 | 1/1/79 |
| MORGAN | 2 | |
| Brush | 3 | 1/1/80 |
| Ft. Morgan | 3 | 1/1/81 |
| OTERO | 2 | |
| La Junta | 3 | 1/1/79 |
| Rocky Ford | 3 | 1/1/79 |
| Swink | 3 | 1/1/79 |
| OURAY | 2 | |
| Ouray | 3 | 1/1/81 |
| Ridgway | 3 | 1/1/81 |
| PARK | 2 | |
| Fairplay | 3 | 1/1/79 |
| PHILLIPS | 2 | |
| Holyoke | 3 | 1/1/79 |
| PITKIN | 2 | |
| Aspen | 3 | 1/1/77 |
| PROWERS | 2 | |
| Granada | 3 | 1/1/78 |
| Holly | 3 | 1/1/80 |
| Lamar | 3 | 1/1/79 |
| PUEBLO | 2 | |
| Boone | 3 | 1/1/79 |
| Rye | 3 | 1/1/79 |
| RIO BLANCO | 2 | |
| RIO GRANDE | 2 | |
| Del Norte | 3 | 1/1/79 |
| Monte Vista | 3 | 1/1/79 |
| ROUTT | 2 | |
| Hayden | 3 | 1/1/78 |
| Oak Creek | 3 | 1/1/81 |
| Steamboat Springs | 3 | 1/1/78 |
| SAGUACHE | 2 | |
| Center | 3 | 1/1/80 |
| Saguache | 3 | 1/1/81 |
| SAN JUAN | 2 | |
| Silverton | 3 | 1/1/81 |
| SAN MIGUEL | 2 | |
| Norwood | 3 | 1/1/80 |
| Telluride | 3 | |
| SEDGWICK | 2 | 7/1/79 |
| Julesburg | 3 | 1/1/81 |
| SUMMIT | 2 | 1/1/81 |
| Breckenridge | 3 | 1/1/79 |
| Dillon | 3 | 1/1/79 |
| Frisco | 3 | 1/1/78 |
| Silverthorne | 3 | 1/1/81 |
| TELLER | 2 | |
| Cripple Creek | 3 | 1/1/78 |
| Woodland Park | 3 | 1/1/81 |
| WASHINGTON | 2 | |
| Akron | 3 | 1/1/80 |
| WELD | 2 | |
| Ault | 3 | 1/1/81 |
| Dacono | 3 | 1/1/81 |
| Eaton | 3 | 1/1/81 |
| Evans | 3 | 1/1/79 |
| Ft. Lupton | 3 | 1/1/81 |
| Garden City | 3 | 1/1/81 |
| Johnstown | 3 | 1/1/81 |
| Kersey | 3 | 1/1/79 |
| La Salle | 3 | 1/1/78 |
| Lochbuie | 3 | 1/1/78 |
| Milliken | 3 | 1/1/80 |
| Platteville | 3 | 1/1/78 |
| Severance | 3 | 7/1/80 |
| Windsor | 3 | 1/1/81 |
| YUMA | 2 | |
| Wray | 3 | 1/1/79 |
| Yuma | 3 | 1/1/78 |

* Regional Transportation District. This includes the counties of Boulder, Denver, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas County



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CITY SALES TAXES NOT COLLECTED BY THE STATE

Fiscal Year Ended June 30, 1981

| Locality | Current % | Current % Effective Date |
|---|---|---|
| Alamosa | 1 | 1/1/81 |
| Arvada | 3 | 4/1/81 |
| Aurora | 3 | 12/1/74 |
| Boulder | 2 | 8/1/64 |
| Cherry Hills Village | 2 | 1/1/68 |
| Colorado Springs | 2 | 1/1/72 |
| Commerce City | 2 | 3/31/71 |
| Cortez | 2 | 11/1/74 |
| Delta | 2 | 1/1/79 |
| Denver | 3 | 10/1/69 |
| Durango | 2 | 7/1/80 |
| Edgewater | 2 1/2 | 1/1/80 |
| Englewood | 3 | 3/22/68 |
| Fort Collins | 2 | 4/1/73 |
| Glendale | 3 | 5/1/79 |
| Golden | 2 | 8/1/79 |
| Grand Junction | 2 | 1/1/76 |
| Greeley | 2 | 8/1/76 |
| Greenwood Village | 3 | 7/1/72 |
| Lafayette | 2 | 5/1/67 |
| La Junta | 2 | 1/1/79 |
| Lamar | 3 | 6/1/80 |
| Littleton | 3 | 1/1/62 |
| Longmont | 2 | 1965 |
| Montrose | 2 | 11/2/71 |
| Northglenn | 3 | 7/1/75 |
| Pueblo | 3 | 1/1/72 |
| Rifle | 2 | 12/1/73 |
| Thornton | 3 | 1/1/75 |
| Westminster | 3 | 2/1/76 |
| Wheat Ridge | 2 | 1/1/76 |

# SEVERANCE TAX

**39-29-103** *Tax on severance.* (1) In addition to any other tax, there shall be levied, collected, and paid for each taxable year a tax upon the severance of metallic minerals, molybdenum, oil and gas, coal and oil shale.

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DR 21 (Rev. 9/77)

DOC CODE 53

# COLORADO SEVERANCE TAX RETURN

*Do Not Write in This Space*

SEND TO: Colorado Dept. of Revenue Mileage, Fuel & Severance Tax Section 140 W. 6th Avenue Denver, CO. 80261 Telephone (303) 839-3777

Name, Address, Zip:

RETURN THIS COPY

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

| COLO. ACCOUNT No. | FEDERAL Employee Identification Number | PERIOD Covered Mo. Mo. Yr. |
|---|---|---|
| | | |

**MAKE REMITTANCE PAYABLE TO:**
COLORADO DEPARTMENT OF REVENUE

**SEE INSTRUCTIONS ON REVERSE SIDE.**

| | | | |
|---|---|---|---|
| 1. | NET TAX DUE | | |
| | A. Metallic Minerals (enter total from Schedule A) (31) | $ | |
| | B. Molybdenum Ore (enter total from Schedule B) (32) | $ | |
| | C. Coal (enter total from Schedule C) (33) | $ | |
| | D. Oil and Gas (enter total from Schedule D) (34) | $ | |
| | E. Oil Shale (enter total from Schedule E) (35) | $ | |
| 2. | TOTAL NET TAX | | $ |
| 3. | LESS TOTAL CREDITS | | |
| | A. Oil Shale Withholding (36) | $ | |
| | B. Oil and Gas Withholding (37) | $ | |
| | C. Total Estimated Payments (Corporations Only) (38) | $ | |
| 4. | TOTAL CREDITS | | $ |
| 5. | BALANCE OF TAX DUE | | $ |
| 6. | PENALTY (39) | INTEREST (40) | |
| | TOTAL PENALTY AND INTEREST | | $ |
| 7. | TOTAL BALANCE DUE | | $ |
| 8. | If your total credits are larger than total tax, enter OVERPAYMENT | | $ |
| 9. | Amount to be REFUNDED (41) | | $ |
| 10. | Amount to be credited to estimated tax for succeeding tax period (corporation only) (42) | | $ |

*I hereby certify under penalty of perjury in the second degree that the statements made herein are to the best of my knowledge true and correct.*

(Trade Name) (Date)

(Signature of Officer or Agent) (Title)

## SEVERANCE TAX RATES

### OIL AND GAS PRODUCTION RATES

| Gross Income From Oil and Gas Production | | |
|---|---|---|
| Over | But Not Over | Tax Rate |
| $ 0 | $ 25,000 | 2% of Gross Income |
| $ 25,000 | $100,000 | $ 500 + 3% of excess over $ 25,000 |
| $100,000 | $300,000 | $ 2,750 + 4% of excess over $100,000 |
| Over | $300,000 | $10,750 + 5% of excess over $300,000 |

87 1/2% of ad valorem taxes on oil and gas royalty or leasehold interests are allowed as a credit against the tax due.

### METALLIC MINERALS

| Amount of Gross Income | Tax Rate |
|---|---|
| First $11,000,000 | No Tax |
| Amount exceeding $11,000,000 | 2.25% |

Ad valorem taxes on producing mines, as described in 39-6-107 Colorado Revised Statutes, not to exceed 50% of the severance tax liability are allowed as a credit against the tax due.

### MOLYBDENUM

15¢ per ton of molybdenum ore

### OIL SHALE

The tax applies 90 days after a commercial oil shale facility reaches a daily average of 50% of its design capacity as follows:

| Year | Tax Rate On Gross Proceeds |
|---|---|
| 1st | 1% |
| 2nd | 2% |
| 3rd | 3% |
| 4th and subsequent years | 4% |

The production of the first 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil, whichever is greater, is exempt from the tax. A credit against the tax equal to 25% of the tax is allowed for underground in situ methods.

60¢ per ton of coal adjusted 1% for every 3 points change in the index of producer (wholesale) prices for all commodities prepared by the Bureau of Labor Statistics, United States Department of Labor. A fractional point increase less than 1/2 point is disregarded and 1/2 point or more is treated as a full point. Adjustments to the rate of tax are determined each quarter from the January 1978 producer price index of 200.1 to the index for the month immediately preceding a tax quarter.

| Tax Period Fiscal Quarter Beginning | Tax Rate Per Ton |
|---|---|
| January 1978 | 60.0¢ |
| February 1978 | 60.0¢ |
| March 1978 | 60.0¢ |
| April 1978 | 60.6¢ |
| May 1978 | 61.2¢ |
| June 1978 | 61.2¢ |
| July 1978 | 61.8¢ |
| August 1978 | 61.8¢ |
| September 1978 | 61.8¢ |
| October 1978 | 62.4¢ |
| November 1978 | 63.0¢ |
| December 1978 | 63.0¢ |
| January 1979 | 63.0¢ |
| February 1979 | 64.2¢ |
| March 1979 | 64.8¢ |
| April 1979 | 65.4¢ |
| May 1979 | 66.0¢ |
| June 1979 | 66.0¢ |
| July 1979 | 66.6¢ |
| August 1979 | 67.2¢ |
| September 1979 | 67.2¢ |
| October 1979 | 68.4¢ |
| November 1979 | 69.0¢ |
| December 1979 | 69.0¢ |
| January 1980 | 69.6¢ |
| February 1980 | 70.8¢ |
| March 1980 | 72.0¢ |
| April 1980 | 72.0¢ |
| May 1980 | 72.6¢ |
| June 1980 | 72.6¢ |
| July 1980 | 73.2¢ |
| August 1980 | 73.8¢ |
| September 1980 | 74.4¢ |
| October 1980 | 75.0¢ |
| November 1980 | 75.6¢ |
| December 1980 | 75.6¢ |

COAL
(cont.)

| Tax Period Fiscal Quarter Beginning | Tax Rate Per Ton |
|---|---|
| January 1981 | 76.2¢ |
| February 1981 | 76.8¢ |
| March 1981 | 77.4¢ |
| April 1981 | 78.0¢ |
| May 1981 | 78.6¢ |
| June 1981 | 78.6¢ |

No tax is imposed on the first 8,000 tons produced each quarter. A credit against the tax equal to 50% of the tax is allowed for coal produced from underground mines. An additional credit against the tax equal to 50% of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D 388 standard.

SEVERANCE TAX COLLECTIONS

| Fiscal Year Ended June 30 | Oil and Gas Production | Coal | Metallic Minerals and Molybdenum | Total Collections |
|---|---|---|---|---|
| 1978 1/ | $ 2,952,180 | $ 1,843,470 | $1,808,330 | $ 6,603,980 |
| 1979 | $ 7,089,071 | $ 8,274,170 | $3,665,613 | $19,028,854 |
| 1980 | $ 9,532,931 | $11,085,708 | $4,041,997 | $24,660,636 |
| 1981 | $18,010,500 | $10,641,794 | $4,117,633 | $32,769,927 |

1/ Tax effective January 1, 1978.

SEVERANCE TAX: NUMBER OF RETURNS,
PRODUCTION AND TAX LIABILITY

1979 and 1980 Tax Periods

| | | 1979 | | 1980 |
|---|---|---|---|---|
| Number of Returns: | | | | |
| Oil and Gas | | 7,204 | | 5,563 |
| Metallic Minerals and Molydbenum | | 10 | | 7 |
| Coal | | 28 | | 32 |
| Total Returns | | 7,242 | | 5,602 |
| Production and Tax Liability - amounts in thousands: | | | | |
| Oil and Gas Production | | | | |
| Gross Income | | $392,340 | | $478,879 |
| Gross Liability | | $ 16,782 | | $ 21,367 |
| Ad Valorem Tax | $13,971 | | $18,767 | |
| Ad Valorem Credit | 87.5% | 12,225 | 87.5% | 16,421 |
| Net Tax Liability 1/ | | $ 5,758 | | $ 7,746 |
| Metallic Minerals and Molydbenum | | | | |
| Tons Mined | | 26,057 | | 27,399 |
| Gross Metallic Income | | $ 44,383 | | $ 50,596 |
| Net Tax Liability | | $ 3,966 | | $ 4,148 |
| Coal Production | | | | |
| Surface Tons | | 11,360 | | 12,661 |
| Underground Tons | | 4,483 | | 5,454 |
| Total Tons | | 15,843 | | 18,115 |
| Exempt Tons | | 776 | | 827 |
| Net Taxable Tons | | 15,067 | | 17,288 |
| Tax on Underground Production | | $ 2,731 | | $ 3,597 |
| Credit for Underground Production | | 1,366 | | 1,798 |
| Net Tax on Underground Production | | $ 1,366 | | $ 1,798 |
| Tax on Surface Production | | 7,212 | | 8,907 |
| Total Tax Liability | | $ 8,577 | | $ 10,706 |

1/ Sum of items will not equal total because ad valorem credit exceeds tax liability in some cases.

ORGANIZATION & ADMINISTRATION

LEGISLATIVE DIGEST

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

ALCOHOLIC BEVERAGE

CIGARETTE TAX

INCOME TAX

MILEAGE AND FUEL

MOTOR VEHICLE

SALES & USE TAX

SEVERANCE TAX

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